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PUBLIC ACCOUNTS

of

CANADA

for the

FISCAL YEAR ENDED MARCH 31

1949

and

REPORT OF THE AUDITOR GENERAL

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
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1949

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To His Excellency Field Marshal the Right Honourable Viscount Alexander of Tunis, K.G., G.C.B., G.C.M.G., C.S.I., D.S.O., M.C., LL.D., A.D.C., Governor General and Commander-in-Chief of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the Fiscal Year ended March 31, 1949.

All of which is respectfully submitted.

D. C. ABBOTT,
Minister of Finance.

OTTAWA, September 14, 1949.

39882—A—1½

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REPORT OF THE AUDITOR GENERAL

PUBLIC ACCOUNTS

Introduction

ANALYSIS OF THE PUBLIC ACCOUNTS

39882—A—2½

DEPARTMENT OF FINANCE,

OTTAWA, September 14, 1949.

The Honourable D. C. ABBOTT,
Minister of Finance,
Ottawa, Canada.

Sir:

In accordance with Section 38 of the Consolidated Revenue and Audit Act, 1931, I have the honour to submit herewith the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1949. These accounts are arranged in three sections as follows:

Part I—The Government's Balance Sheet as at March 31, 1949, and Statement of Revenue and Expenditure for the year ended on that date, together with various supporting schedules, statistical tables and appendices.

Part II—Details of Revenue and Expenditure and Balance Sheet transactions, by Departments.

Part III—Statement of Government Assistance to Railways.

The Auditor General's Report to the House of Commons on his examination of Government accounts for the year is also appended to the present volume.

INTRODUCTORY ANALYSIS

Following the practice of former years this introduction will endeavour to summarize the Government's financial transactions for the fiscal year 1948-49 in such a way as to assist the reader to grasp the significance of the voluminous details to be found in Parts I and II of this report.

The following pages present, with comments upon the more significant aspects of each item:

1. A brief summary of the highlights of Governmental financial operations during the year.
2. A summary of the 1948-49 revenue and expenditure statement.
3. An analysis of revenues.
4. An analysis of expenditures.
5. A summary of the Government's balance sheet position as at March 31, 1949, and a brief analysis of the changes that have taken place in the principal assets and liabilities during the year.
6. A summary of security issues and redemptions during the year.

1. HIGHLIGHTS OF GOVERNMENTAL FINANCIAL OPERATIONS DURING THE YEAR

For the third year in succession since the end of the war the Government's financial operations for the fiscal year 1948-49 resulted in a substantial budgetary surplus. Total revenues of $2,771·4 millions exceeded total expenditures by $595·5 millions. This surplus was exceeded only by the all-time record surplus of $676·1 millions recorded for the preceding fiscal year.

As was the case during the preceding year, the size of the 1948-49 surplus is a reflection both of prevailing business economic activity and of the Government's budgetary policies. During the fiscal year under review the pace of economic activity quickened and new levels of incomes and employment were achieved. With this background of an economy straining at its resources, the Government's announced budgetary policy involved the endeavour to achieve economy in expenditures, the deferring of all construction projects of a less urgent nature, and the maintenance of tax rates at levels as high as reasonably practicable in the circumstances, in order to produce a surplus that could be used to make the loans and advances that the Government is required to make and also to provide funds for the redemption of some of the huge governmental debt which had been accumulated during the war period.

The manner in which the funds provided by the budgetary surplus were actually utilized can best be understood by taking an over-all view of the Government's financial operations for the year. For this purpose it is necessary to note that the Government's financial operations are not confined merely to collecting revenues and making expenditures in the narrow accounting or budgetary sense of those terms. Very substantial amounts of cash are received and disbursed in other ways, and these receipts and disbursements must also be taken into account when considering the impact of the financial operations of the Government on the nation's economy.

These other receipts and disbursements relate to transactions which give rise to increases or decreases in the Government's assets and liabilities and they do not, therefore, appear in what might be called the Government's income account for the year nor do they enter into the calculation of the Government's annual surplus or deficit. In 1948-49 the total of these other disbursements greatly exceeded the total of other receipts, and a large part of the cash provided by the 1948-49 budgetary surplus had to be used to finance the difference. The balance of cash available for the reduction of funded debt was, therefore, considerably reduced.

The following summary, supported by a more detailed statement appearing in Appendix No. 13 on Page 47 of Part I of this Report, shows the nature and extent of these non-income transactions and their effect upon the Government's net cash position.

			(millions of dollars)
Net cash balance remaining out of the current year's budgetary surplus (i.e. budgetary surplus adjusted for non-cash items)		668·4	
Add other receipts:			
Increases in annuity, pension, insurance and guaranty accounts	107·3		
Increases in deferred credits, deposit and trust and sundry suspense accounts	34·4		
Repayments of loans to provincial and municipal governments and repayments of working capital advances to departments and crown corporations (net)	9·1		
		150·8	
			819·2
Deduct other disbursements:			
Advances to Foreign Exchange Control Board	450·0		
Advances to Central Mortgage and Housing Corporation	68·0		
Loans to U.K. and other governments (net)	59·4		
Loans to veterans under the Soldier Settlement and Veterans Land Acts (net)	22·9		
Advances to C.N.R. (net)	4·1		
Increases in other loans and investments (net)	2·8		
Reduction in floating debt	7·9		
Cost of loan flotations (portion to be amortized)	1·6		616·7
Cash surplus, i.e. balance available for debt reduction and/or increase in cash balances			202·5

The figures indicate that although a total cash sum of $668·4 millions became available to the Government as a result of the current year's budgetary surplus, the "cash surplus" was only $202·5 millions because of the large cash disbursements required on non-income account.

As the table shows the total of other receipts during the year amounted to $150·8 millions, made up of $107·3 millions from increases in annuity, pension, insurance and guaranty accounts; $34·4 millions from increases in deposit and trust and sundry suspense accounts, and $9·1 millions from repayments of sundry loans and working capital advances. The total of other disbursements on the other hand amounted to no less than $616·7 millions, consisting of $450·0 millions by way of advances to the Foreign Exchange Control Board to finance increases in Canada's exchange reserves; $68·0 millions by way of advances to Central Mortgage and Housing Corporation for housing construction and housing loans; $59·4 millions by way of loans to the United Kingdom and other countries for use in purchasing Canadian exports, and a further net amount of $29·8 millions by way of miscellaneous loans and investments, including loans to veterans and the Canadian National Railways. In addition floating debt was reduced by $7·9 millions and the cost of loan flotations remaining to be amortized and consisting mainly of commissions paid on sales of Canada Savings Bonds amounted to $1·6 millions.

Although total receipts from all sources exceeded total disbursements by only $202·5 millions, the Government nevertheless reduced its outstanding funded debt by a net amount of $372·3 millions. This greater amount of reduction in funded debt was made possible through sales of bonds out of Securities Investment Account. This account is the one used to record temporary holdings by the Government of its own securities. Such securities are held either as temporary investments of surplus cash balances or until the securities themselves mature or are cancelled.

A reconciliation between the "cash surplus" of $202·5 millions, the net reduction in funded debt of $372·3 millions, and the net change in the Government's cash position during the year, is shown below:

	(millions)
Cash surplus—i.e. excess of total receipts from all sources over total disbursements	$202·5
Add:	
Net sales of securities from Securities Investment Account	222·4
	$424·9
Deduct:	
Reduction in funded debt payable in Canada and London	$472·3
Less increase in funded debt payable in New York	100·0
Net reduction in funded debt	372·3
Net increase in cash balances during the year	$ 52·6

In spite therefore of the substantial budgetary surplus which prevailing prosperity and a relatively austere fiscal policy produced during the fiscal year 1948-49, it was only possible, after increasing cash balances by $52·6 millions, to reduce total outstanding funded debt by $372·3 millions. This reduction, moreover, was not wholly a reduction of funded debt held by the public. If we take account of the net sales of securities from Securities Investment Account we find that the Government's funded debt outstanding in the hands of the public decreased by only $149·9 millions during the year under review.

2. SUMMARY OF THE 1948-49 REVENUE AND EXPENDITURE STATEMENT

Table I which follows gives a summarized statement of revenue and expenditure for the fiscal year ended March 31, 1949, together with comparable figures for the preceding fiscal year.

TABLE I

SUMMARY OF REVENUES AND EXPENDITURES FOR THE YEARS ENDED MARCH 31, 1949 AND MARCH 31, 1948
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1949	1948	
REVENUES			
Ordinary Revenues	2,649·1	2,629·8	19·3
Capital Refunds	0·1	0·1	
Special Receipts and Other Credits	122·2	241·9	−119·7
Total Revenues	2,771·4	2,871·7	−100·3
EXPENDITURES			
Ordinary Expenditure	1,573·4	1,380·0	193·4
Capital Expenditure	18·5	15·7	2·8
Demobilization and Reconversion Expenditure	425·6	634·4	−208·8
Special Expenditure	34·8	63·1	−28·3
Government Owned Enterprises	39·7	18·7	21·0
Other Charges, including the write-down of assets	83·9	83·7	0·2
Total Expenditures	2,175·9	2,195·6	−19·7
Excess of Revenues over Expenditures (Budgetary Surplus)	595·5	676·1	−80·6

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

Ordinary revenues for the fiscal year ended March 31, 1949, totalled $2,649·1 millions which represents an increase of $19·3 millions over the total for the previous year. This increase was more than offset, however, by a decrease in special receipts and credits which totalled $122·2 millions during the year as compared with a total of $241·9 millions received during 1947-48. The reduction in these receipts, which consist largely of refunds of previous years' war, demobilization and reconversion expenditures and sales of surplus war assets is a normal decline which was to be expected in revenues from this source.

Of special interest on the expenditure side is the decrease in demobilization and reconversion expenditures from a total of $634·4 millions in 1947-48 to a total of $425·6 millions for the current year. Special expenditures also show a decrease from $63·1 millions in 1947-48 to $34·8 millions in 1948-49. These reductions were offset, however, by an increase of $193·4 millions in ordinary expenditures ($1,573·4 millions in 1948-49 as compared with $1,380 millions in 1947-48), and by an increase of $21 millions in expenditures connected with government-owned enterprises ($39·7 millions in 1948-49 as compared with $18·7 millions in 1947-48). To some extent the increase in ordinary expenditures and the decrease in demobilization and reconversion expenditures resulted from a change in method of classifying expenditure as between the two years. Owing to their continuing nature, for example, all costs relating to pensions and treatment of World War II veterans are now classed as ordinary expenditure, whereas in previous years they were included under the heading of Demobilzation and Reconversion Expenditure.

More detailed explanations regarding these various increases and decreases in revenues and expenditures will be found in the pages that follow.

The budgetary surplus of $595·5 millions brings to a total of $1,645·2 millions the amount by which the Government of Canada has been able to reduce its net debt during the last three fiscal years.

3. ANALYSIS OF REVENUES

Revenues for the year 1948-49 classified according to major categories are presented in Table II below, along with corresponding figures for the previous fiscal year.

TABLE II

STATEMENT OF REVENUES, BY MAJOR CLASSIFICATIONS, FOR THE YEARS ENDED MARCH 31, 1949 AND MARCH 31, 1948

(In millions of dollars)

	Fiscal Year Ended March 31				Increase or Decrease (—)
	1949		1948		
	Amount	Per cent	Amount	Per cent	Amount
Tax Revenue—					
Direct Taxes—					
Direct Taxes on Incomes	1,342·8	48·5	1,286·9	44·8	55·9
Succession Duties	25·5	0·9	30·8	1·1	−5·3
Total Direct Taxes	1,368·3	49·4	1,317·7	45·9	50·6
Indirect Taxes—					
Customs Import Duties	223·0	8·0	293·0	10·2	−70·0
Excise Duties	204·6	7·4	196·8	6·9	7·8
Excise Taxes	636·1	22·9	640·8	22·3	−4·7
Other Taxes	4·1	0·2	3·8	0·1	0·3
Total Indirect Taxes	1,067·8	38·5	1,134·4	39·5	−66·6
Total Tax Revenue	2,436·1	87·9	2,452·1	85·4	−16·0
Non-Tax Revenue	212·9	7·7	177·8	6·2	35·1
Total Ordinary Revenue	2,649·1	95·6	2,629·8	91·6	19·3
Special Receipts and Credits	122·3	4·4	241·9	8·4	−119·7
Grand Total Revenue	2,771·4	100·0	2,871·7	100·0	−100·3

NOTE: Due to rounding off, the columns may not add exactly to totals shown.

(1) Direct Taxes on Income

Direct taxes on income again constituted the largest single source of revenue, accounting for $1,342·8 millions or 48·5 per cent of the Government's total revenue for the year. A further breakdown of receipts from these particular taxes appears below.

TABLE III

Analysis of Direct Taxes on Income for the Years Ended March 31, 1949 and March 31, 1948

(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1949	1948	
Personal Income Tax	762,563	659,828	102,735
Tax on Interest and Dividends	40,965	33,928	7,037
Taxes on Rents and Royalties	2,480	1,960	520
Corporation Income Tax	491,990	364,131	127,859
Excess Profits Tax	44,792	227,030	—182,238
Total Direct Taxes on Incomes	1,342,790	1,286,877	+55,913

(a) Taxes on Personal Incomes

The personal income tax, which yielded a total of $762·6 millions, retained its position as the largest single source of revenue. Although tax rates on personal incomes remained unchanged since July 1, 1947, total collections from this tax showed an increase of some $102·7 millions over the 1947-48 total. This increase is a reflection of the high levels of incomes and employment which prevailed throughout the year. The tax reductions announced in the Budget Speech of March 22, 1949, effective from January 1, 1949 are not of course reflected in Government revenues for 1948-49.

(b) Corporation Income and Excess Profits Taxes

Corporation income taxes yielded a total of $492·0 millions, an increase of $127·8 millions over the previous year's total. This very large increase is attributable not only to the high level of business profits being earned during this period, but also to the fact that the effect of the increase in corporation income tax rates (from 18 per cent to 30 per cent) which took place on January 1, 1947, was more fully reflected in 1948-49 revenues than it was in the revenues of the preceding year.

The yield from excess profits taxes totalled only $44·8 millions during the year as compared with a total of $227·0 millions in 1947-48. These taxes were repealed as of December 31, 1947, so that collections during the year 1948-49 were largely in the nature of "clean-up" payments.

(c) Taxes on Interest, Dividends, Rents and Royalties

Revenues under this heading represent withholding taxes on certain payments going to non-residents. The 1948-49 total of $43·4 millions represents an increase of $7·5 millions over that for the previous year. This increase is due largely to a higher level of dividend payments during the year.

(2) Succession Duties

Revenue from succession duties totalled $25·5 millions for the year. The decline of $5·3 millions below the previous year's total is attributable largely to the raising from $5,000 to $50,000 of the exemption on estates subject to duty. This change, which was announced in the 1948 Budget Speech, became effective as of January 1, 1948.

(3) Customs Import Duties

Net revenues from customs duties for the current year totalled $223·0 millions. This represents a reduction of $70 millions below the 1947-48 total, a decrease which is attributable almost entirely to the import restrictions put into effect in November 1947, as part of Canada's exchange conservation program.

(4) Excise Duties

Excise duties, which are levied exclusively on alcoholic beverages and tobacco products, brought in a total revenue of $204·6 millons during 1948-49, representing an increase of $7·8 millions over the total for the previous year. The table which follows shows the distribution of this revenue as between alcoholic beverages and tobacco products.

TABLE IV

Excise Duty Collections for the Years Ended March 31, 1949 and March 31, 1948

(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1949	1948	
Spirits, malt, etc.	101,105	97,675	3,430
Cigars, cigarettes and tobacco	106,241	102,116	4,125
Licences	39	37	2
Less refunds	−2,733	−3,034	−301
Total Excise Duties	204,652	196,794	7,858

(5) Excise Taxes

Excise taxes constituted the second largest source of governmental revenues, with net collections for the year of $636·1 millions ($640·8 millions in 1947-48). Included here are a wide variety of taxes on commodities and services levied under the provisions of the Excise Tax Act.

The most important of these taxes from the point of view of revenue is the sales tax which yielded a gross revenue of $390·2 millions during 1948-49, or an increase of $7·2 millions over the total for the previous year. This increase, which reflects a somewhat higher level of prices and volume of transactions, took place despite the fact that the majority of prepared food products not previously exempt from sales tax were placed on the exempt list in May, 1948.

The second largest revenue source among the excise taxes is the tax on tobacco products, which yielded $77·7 millions. This represents an increase of 13 per cent over the previous year's total, and indicates an upward trend in tobacco consumption.

The revenue from several other excise taxes also showed a substantial increase during the year. The revenue from soft drinks, for example, reached a new high of $27·7 millions, representing an increase of 17 per cent over the total for the previous year. At the same time tax revenue from candy and chewing gum rose to $19·9 millions, or an increase of 9 per cent during the year. Excise tax revenues from automobiles, rubber tires and tubes totalled $36·9 millions for 1948-49, this increase of approximately 16 per cent over 1947-48 revenues being attributable partly to the high rates of temporary taxes which were in effect until July 1948, and partly to the increased production and higher prices of automobiles.

Despite these increases, however, the over-all revenue from excise taxes was slightly lower in 1948-49 than in the preceding year because a number of previously important taxes no longer apply. For example, the excise taxes on amusements, pari-mutuel bets, places of entertainment, and the special tax on importations, were repealed in May, 1948 and yielded only small amounts of revenue during the year. Moreover, excise taxes on gasoline and sugar, and the sales tax on gas and electricity, which were repealed in 1947, yielded no revenue in 1948-49, although considerable amounts were received from these sources in 1947-48.

To some extent the revenue from excise taxes for the year reflects the temporary tax levies or temporary tax increases which were imposed in November 1947, in connection with the exchange conservation program. These temporary levies or increases were all removed over a period of nine months following that date with the last and most important group being removed on July 31, 1948.

Table V showing details of excise tax collections follows:

TABLE V

EXCISE TAX COLLECTIONS FOR THE YEARS ENDED MARCH 31, 1949 AND MARCH 31, 1948
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1949	1948	
Taxes on Commodities—			
Sales tax	390,174	383,012	7,162
Automobiles, rubber tires and tubes	36,943	31,949	4,994
Beverages	27,689	23,767	3,922
Candy and chewing gum	19,888	18,279	1,609
Cigars, cigarettes and tobacco	77,665	68,606	9,059
Cigarette papers and tubes	6,999	6,419	580
Electric and gas appliances	3,894	2,824	1,070
Furs	3,693	3,139	554
Gasoline	.....	2,208	−2,208
Matches and lighters	3,412	3,967	−555
Phonographs, radios and tubes	3,562	5,325	−1,763
Special excise on importations	279	2,113	−1,834
Sugar	.....	10,572	−10,572
Toilet preparations and soaps	7,757	7,146	611
Trunks, bags, luggage, etc	5,565	4,962	603
Wines	2,060	2,342	−282
Sundry	4,700	4,716	−16
Taxes on Amusements and Services—			
Amusements	2,483	15,369	−12,886
Tax on pari-mutuel bets	105	2,519	−2,414
Transportation and communication	29,034	27,531	1,503
Stamps, including payment of taxes on jewellery, chinaware, cabaret attendance, etc	22,725	24,300	−1,575
Licences, interest and miscellaneous	382	376	6
	649,009	651,441	−2,432
Less refunds	−12,871	−10,683	−2,188
Total Excise Taxes	636,138	640,758	−4,620

(6) MISCELLANEOUS INDIRECT TAXES

Table VI which follows shows the amounts received from a number of miscellaneous indirect taxes for the year ended March 31, 1949, and for the preceding fiscal year.

TABLE VI

ANALYSIS OF MISCELLANEOUS INDIRECT TAXES FOR THE YEARS ENDED MARCH 31, 1949 AND MARCH 31, 1948
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1949	1948	
Chartered bank note circulation	166	188	−22
Insurance companies	3,339	3,004	335
Fur Export Tax	96	141	−45
Duty on the export of electric power and natural gas	435	471	−36
Total Miscellaneous Indirect Taxes	4,036	3,804	232

(7) Non-Tax Revenues

Non-tax revenues for 1948-49 totalled $212·9 millions, an increase of $35·2 millions over the corresponding figure for 1947-48. The greater part of this increase took place in the revenue classification entitled "Return on Investments". This revenue source yielded $107·9 millions in 1948-49 as compared with $75·8 millions in 1947-48. The larger items entering into total receipts under this classification are: interest on advances to the Canadian National Railways, $21·6 millions; Bank of Canada profits, $19·1 millions; interest on loans to, and operating profits of, the Foreign Exchange Control Board, $13·4 millions; interest on bonds held in the Securities Investment Account, $17·2 millions; interest on loans to foreign governments under Part II of The Export Credits Insurance Act, $26·2 millions; and interest on advances under the Soldier Settlement and Veterans' Land Acts, $3·6 millions.

Post Office receipts which were formerly the most important item in this category totalled $80·6 millions, $2·8 millions above the figure for the previous year.

Table VII, giving details of Non-tax Revenues follows:

TABLE VII

Analysis of Non-Tax Revenues for the Years Ended March 31, 1949 and March 31, 1948

(In thousands of dollars)

—	Fiscal Year Ended March 31		Increase or Decrease (—)
	1949	1948	
Post Office	80,604	77,758	2,846
Return on Investments	107,889	75,800	32,089
Bullion and Coinage	3,253	1,731	1,522
Privileges, Licences and Permits	6,436	4,872	1,564
Proceeds from Sales	2,632	2,294	338
Services and Service Fees	8,606	8,497	109
Refunds of Previous Years' Expenditure	1,687	1,202	485
Premium, Discount and Exchange		3,736	−3,736
Miscellaneous	1,841	1,880	−39
Total Non-Tax Revenue	212,948	177,770	35,178

(8) Special Receipts and Credits

The total of special receipts and other credits for the fiscal year 1948-49 was $122·3 millions compared with a total of $241·9 millions for the previous year. Table VIII which follows summarizes the principal sources of special receipts and other credits for the two years in question.

TABLE VIII

Analysis of Special Receipts and Credits for the Years Ended March 31, 1949 and March 31, 1948

(In thousands of dollars)

—	Fiscal Year Ended March 31		Increase or Decrease (—)
	1949	1948	
Refunds of previous years' war, demobilization and reconversion expenditures	82,453	132,566	−50,113
Sale of surplus war assets	25,840	63,381	−37,541
Miscellaneous war, demobilization and reconversion revenue	8,828	29,809	−20,981
Adjustment of Saskatchewan Seed Grain Loans, 1936 and 1937		9,773	−9,773
Investments in Crown Companies, classified as expenditure in prior years, now transferred to active assets	2,528	3,704	−1,176
Sundry special receipts and credits	2,656	2,666	−10
	122,305	241,899	−119,594

Receipts on war, demobilization and reconversion account again constituted by far the largest source of these special revenues. The total of such receipts during the fiscal year 1948-49 was $117·0 millions, consisting of $82·4 millions from refunds of previous years' war, demobilization and reconversion expenditures; $25·8 millions from the sale of surplus war assets, and $8·8 millions from miscellaneous war, demobilization and reconversion revenues.

The largest item in this total, namely, the $82·4 millions received by way of refunds of previous years' war, demobilization and reconversion expenditures, may be further analysed as follows:

Refunds in connection with cost audits and renegotiation of contracts	$ 56·3	millions
Reimbursement for inspection costs in connection with certain procurements made through War Supplies Limited	11·0	"
Refund by the Government of the United States of advances made by Canada in excess of amounts required to cover the cost of supplies and services furnished under lend-lease and related programs (including the Canpay program)	3·4	"
Surplus funds received in accordance with the provisions of Section 31 of The Central Mortgage and Housing Corporation Act, Chap. 15, 1945, $2·2 millions and proceeds from sale of Wartime Housing properties $1·1 millions	3·3	"
Miscellaneous refunds	8·4	"
	$ 82·4	millions

The amount of $25·8 millions realized from the disposal of surplus war assets does not include the residual cash balances or value of accounts receivable carried by War Assets Corporation as at March 31, 1949.

Miscellaneous war, demobilization and reconversion revenues totalling $8·8 millions include the sum of $5·0 millions derived from the operation of Park Steamships Limited, and the sum of $1·4 millions representing the Government's share of profits arising out of the wartime operations of Sorel Industries Limited.

Apart from war, demobilization and reconversion revenues, the only other important items included in special receipts and credits during the last fiscal year were a credit of $2·5 millions arising from the transfer to "Active Assets" of certain advances made in prior years in connection with the Snare River power project and previously classified as "Expenditure" and a book-keeping entry of $2·2 millions representing the amount previously carried for St. Malo Shops property under Public Works Capital (non-active) and now transferred to Consolidated Deficit Account.

4. ANALYSIS OF EXPENDITURES

Table IX which follows presents a summary of expenditures by major classifications for the year 1948-49, along with corresponding figures for the previous year.

TABLE IX

STATEMENT OF EXPENDITURES BY MAJOR CLASSIFICATIONS FOR THE YEARS ENDED MARCH 31, 1949 AND MARCH 31, 1948

(In millions of dollars)

	Fiscal Year Ended March 31				Increase or Decrease (—)
	1949		1948		
	Amount	Per cent	Amount	Per cent	Amount
ORDINARY EXPENDITURE—					
Public Debt Charges—					
Interest on Public Debt	465·1	21·3	455·5	20·7	9·6
Other Debt Charges	10·1	0·5	11·2	0·5	—1·1
	475·2	21·8	466·7	21·2	8·5

TABLE IX

STATEMENT OF EXPENDITURES BY MAJOR CLASSIFICATIONS FOR THE YEARS ENDED MARCH 31, 1949 AND MARCH 31, 1948—*Concluded*

(In millions of dollars)

	Fiscal Year Ended March 31				Increase or Decrease (—)
	1949		1948		
	Amount	Per cent	Amount	Per cent	Amount
ORDINARY EXPENDITURE—*Concluded*					
Subsidies, and Compensation to Provinces under Tax Agreements	101·5	4·6	155·9	7·1	−54·4
Family Allowances	270·9	12·4	263·2	12·0	7·7
Old Age Pensions and Pensions to Blind Persons	66·8	3·1	58·1	2·6	8·7
Unemployment Insurance Act—					
Administration and Government's Contribution	39·1	1·8	35·1	1·6	4·0
Department of National Revenue	49·3	2·3	37·3	1·7	12·0
Post Office Department	77·6	3·6	67·9	3·1	9·7
Agriculture	20·4	0·9	16·3	0·7	4·1
Mines and Resources	46·3	2·2	23·6	1·1	22·7
Public Works	50·6	2·3	35·6	1·6	15·0
Trade and Commerce	26·9	1·3	10·8	0·5	16·1
Transport	41·5	1·9	30·1	1·4	11·4
Veterans Affairs	183·0	8·4	97·3	4·5	85·7
Other Departments	124·3	5·7	82·1	3·7	42·2
Total Ordinary Expenditure	1,573·4	72·3	1,380·0	62·8	193·4
CAPITAL EXPENDITURE	18·5	0·9	15·7	0·7	2·8
DEMOBILIZATION AND RECONVERSION EXPENDITURE—					
National Defence	254·9	11·7	195·4	8·9	59·5
Reconstruction and Supply	1·4	0·1	62·3	2·8	−60·9
Veterans Affairs	87·2	4·0	237·4	10·8	−150·2
Costs of administering the Wartime Prices and Trade Board including costs of subsidies, and costs of drawback claims to millers	29·2	1·4	57·0	2·6	−27·8
Agriculture	23·2	1·1	33·2	1·5	−10·0
Trade and Commerce	13·8	0·6	0·1		13·7
Other Departments	15·9	0·7	49·0	2·3	−33·1
Total Demobilization and Reconversion Expenditure	425·6	19·6	634·4	28·9	−208·8
SPECIAL EXPENDITURE	34·8	1·6	63·1	2·9	−28·3
GOVERNMENT OWNED ENTERPRISES	39·7	1·8	18·7	0·9	21·0
OTHER CHARGES	83·9	3·8	83·7	3·8	0·2
Grand Total Expenditure	2,175·9	100·0	2,195·6	100·0	−19·7

(1) ORDINARY EXPENDITURES

(*a*) DEBT CHARGES

Interest on public debt, which again constituted the largest single item of governmental expenditure in 1948-49, amounted to $465·1 millions or 21·3 per cent of total expenditure for the year. This represented an increase of $9·6 millions over the previous year. This increase is attributable to the payment during 1948-49 of several years' accumulated interest on the 1943 and 1944 refundable portion of personal income taxes. The refundable portion for both these years was repaid in March, 1949 and the total interest accrued thereon amounted to approximately $19·1 millions. This compares with a total interest charge of only $5·3 millions included in the repayment of 1942 refundable taxes during 1947-48.

Of the total interest charges of $465·1 millions the sum of $437·9 millions represents interest paid on the government's outstanding funded debt, while the balance of $27·2 millions represents interest paid or credited to various annuity, superannuation, pension and trust funds.

The addition of annual amortization charges in connection with loan discounts and commissions, plus the costs of new loan flotations (not amortized) and certain miscellaneous service charges brings the total of all public debt charges for the year to $475·2 millions.

It is important to note that a substantial portion of the Government's funded debt is attributable to, or connected with the acquisition of earning assets (i.e. loans, advances and investments). Accordingly, when considering the magnitude of the Government's annual interest charges and their net burden on the Treasury, the income received on such assets should be taken into account. As shown in Table VII the Government's aggregate return from investments during the year 1948-49 amounted to $107·9 millions. The deduction of this amount from the total of gross interest charges for the year would reduce the total of $465·1 millions referred to above to an amount of $357·2 millions. The comparable figure for the previous year was $379·7 millions.

(*b*) Payments to Provinces

Total payments to provinces (including statutory subsidies and payments under tax agreements) amounted to $101·5 millions, a decrease of some $54·4 millions below the total for the previous year. This difference is attributable largely to the fact that the 1947-48 total included not only the current payments to the seven participating provinces under the 1947 Dominion-Provincial Tax Rental Agreements, but also the final holdback payments to six provinces under the old wartime tax agreements (which expired during 1947-48), and a special payment of $8 millions each to Alberta and Saskatchewan in final settlement of claims in respect of natural resources.

(*c*) Family Allowances, Old Age Pensions, and Pensions to Blind Persons

Total expenditures in connection with family allowances for the year 1948-49 totalled $270·9 millions, representing an increase of $7·7 millions over the total for the previous year. In addition, payments for old age pensions and pensions to blind persons totalled $66·8 millions, an increase of $8·7 millions over the 1947-48 total.

(*d*) Department of National Revenue

The increase of $12·0 millions in the expenditures of this department is attributable largely to a general expansion of the Income Tax Division, as well as to increases in personnel costs in all sections of the department.

(*e*) Mines and Resources

The increase of approximately $22·7 millions in the expenditures of this department is due chiefly to subsidy payments to gold mines under the new Emergency Gold Mining Assistance Act, together with some fairly substantial increases in expenditure in connection with National Parks, Immigration Services, and the Indian Affairs Branch. The total of subsidy payments to gold mines during the year aggregated $9·4 millions.

(*f*) Public Works

Expenditures on public works are $15·0 millions higher than the total for the previous year, reflecting a general increase in the costs of operation, maintenance and repairs in the case of public works and buildings, and an increase in the costs of dredging, improvements, etc., in the case of harbours and rivers.

(*g*) Transport

The increase of $11·4 millions in the expenditures of this department reflects a general increase in the costs of various departmental services. Air Services showed the greatest increase, with expenditures aggregating $15·9 millions in 1948-49 as compared with a total of $10·4 millions in the previous year.

(*h*) Trade and Commerce

Although the total ordinary expenditures of this department show an increase of $16·1 millions, the greater part of this increase is due to the transfer to this department during 1948-49 of many of the services or functions which previously came under the Department of Reconstruction and Supply. Included in this transfer, for example, were the Chalk River Project and the National Research Council.

(*i*) Veterans Affairs

The ordinary expenditures of this department totalled $183·0 millions for the current year, an increase of $85·7 millions over 1947-48. However, the greater part of this increase is due to a change in method of classifying expenditure. Owing to their continuing nature, all costs relating to pensions and treatment of World War II veterans are now classed as "Ordinary Expenditure", whereas in previous years they were included under the heading of "Demobilization and Reconversion Expenditure".

To compare satisfactorily expenditures as between the two years it is necessary to add together the Department's "Ordinary" expenditures and its "Demobilization and Reconversion" expenditures, and consider the combined total. As shown below the 1948-49 total of "Demobilization and Reconversion" expenditures for this department was $87·2 millions as compared with a total of $237·4 millions in 1947-48. When these amounts are added to the totals of "Ordinary Expenditure" shown above it will be seen that the aggregate of all expenditures on veterans affairs declined from $334·7 millions in 1947-48 to $270·2 millinos in 1948-49, i.e. an over-all decrease of $64·5 millions.

(2) Capital Expenditures

Expenditures charged to capital totalled $18·5 millions for the year as compared with a total of $15·7 millions in 1947-48. The principal items in this category are the costs of constructing and improving civil airways and airports, the costs of dredging the St. Lawrence ship channel, and capital expenditures in connection with the Prince Edward Island car ferry and terminals.

(3) Demobilization and Reconversion Expenditure

Expenditures classified under this heading for 1948-49 totalled $425·6 millions as compared with $634·4 millions for the previous year. The greater part of this decrease occurred in the Veterans Affairs Department where a reduction of $150·2 millions took place. Part of this decrease, as indicated above, is due to the fact that costs of pensions and treatment in connection with World War II veterans are included under "Ordinary Expenditure" whereas in previous years they were classified as "Demobilization and Reconversion Expenditure". In addition, however, substantial reductions did occur in such items as post-discharge rehabilitation benefits, $33·5 millions; and in war service gratuities and re-establishment credits, $48·1 millions.

The total costs involved in administering the Wartime Prices and Trade Board (including costs of subsidies and payments of drawback claims to millers) declined from $57·1 millions in 1947-48 to $29·2 millions for the current year.

A substantial reduction is also reflected in the expenditures of the Department of Reconstruction and Supply (which show a total of only $1·4 millions in 1948-49 as compared with $62·3 millions for the previous year). Part of this reduction is attributable to a change in the method of recording federal government outlays in connection with housing. Prior to June 30, 1948, construction work on federal housing projects was carried on through the medium of Wartime Housing Limited, and all outlays in this connection were treated as "Expenditures" in the government's accounts. As the various projects were brought to completion, the management and control of the houses were transferred to Central Mortgage and Housing Corporation. On June 30, 1948, in accordance with the 1948 amendments to the National Housing Act, the Corporation became responsible for all future housing construction as well, and the activities of Wartime Housing Limited were thereupon brought to an end. The 1948 amendments to the National Housing Act also provided that all moneys turned over to Central Mortgage and Housing Corporation for housing purposes were to be treated as loans on the Government's books. As a result of this change in procedure there is nothing in the 1948-49 expenditures of the Department of Reconstruction and Supply which corresponds with the total of $36·5 millions (for Wartime Housing Limited) included in the Department's 1947-48 expenditures. Although amounts totalling $68 millions were turned over to Central Mortgage and Housing Corporation during 1948-49 for construction purposes, these are recorded as loans in the government's books and are not included with the year's expenditures.

Part of the reduction in the expenditures of this department is also attributable to the fact that certain functions or services previously performed by the Department of Reconstruction and Supply were transferred during the year to the Department of Trade and Commerce. Expenditures in connection with the administration, reconversion and operation of Crown companies and/or plants together with production and transportation subsidies for Canadian

steel producers, and costs of research and development of jet engines and aircraft, which were shown under the Department of Reconstruction and Supply in 1947-48 are included this year in the expenditures of the Department of Trade and Commerce. Table X which follows summarizes the expenditure included under this general heading.

TABLE X

ANALYSIS OF DEMOBILIZATION AND RECONVERSION EXPENDITURES FOR THE YEARS ENDED MARCH 31, 1949 AND MARCH 31, 1948

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1949	1948	
Agriculture—			
Freight assistance on western grains	18·2	20·1	— 1·9
Subsidy on milk and milk products	.....	1·9	— 1·9
Premium on hog carcasses suitable for export to Great Britain	4·6	5·5	— 0·9
Subsidy on western wheat used as feed for live stock	.....	4·4	— 4·4
Sundry	0·4	1·3	— 0·9
	23·2	33·2	—10·0
External Affairs—			
General Post-UNRRA Relief	0·3	16·9	—16·6
Canadian Government's contribution to the International Refugee Organization	5·4	5·5	— 0·1
Sundry	0·1	.....	+ 0·1
	5·8	22·4	—16·6
Finance—			
Wartime Prices and Trade Board	18·2	40·1	—21·9
Advances to the Canadian Wheat Board for payment of drawback claims to millers and other manufacturers of wheat products	11·0	17·0	— 6·0
Sundry	1·5	2·1	— 0·6
	30·7	59·2	—28·5
Labour—			
Vocational Training for discharged members of Canada's armed forces	3·5	6·4	— 2·9
Sundry	1·8	5·0	— 3·2
	5·3	11·4	— 6·1
National Defence—			
Army, Navy and Air Services	238·9	189·4	+49·0
Defence Research	16·0	6·0	+10·0
	254·9	195·4	+59·5
Reconstruction and Supply—			
Termination and liquidation of contracts	.....	7·4	— 7·4
Housing Development	.....	36·5	—36·5
Housing Development—Emergency shelter, administration	1·0	2·0	— 1·0
Production and transportation subsidies on steel, iron and coal	.....	7·9	— 7·9
Administration, reconversion and operation of crown companies and crown plants	.....	1·6	— 1·6
Research and development of jet engines and aircraft	.....	4·5	— 4·5
Sundry	0·4	2·4	— 2·0
	1·4	62·3	—60·9
Trade and Commerce—			
Liquidation of contracts	0·3	.....	+ 0·3
Production and transportation subsidies on steel, iron and coal	7·1	.....	+ 7·1
Administration, reconversion and operation of crown companies and crown plants	2·6	.....	+ 2·6
Research and development of jet engines and aircraft	2·0	.....	+ 2·0
Sundry	1·9	.....	+ 1·9
	13·8	.....	+13·8

TABLE X

ANALYSIS OF DEMOBILIZATION AND RECONVERSION EXPENDITURES FOR THE YEARS ENDED MARCH 31, 1949 AND MARCH 31, 1948—*Concluded*

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1949	1948	
Transport	1·6	6·4	— 4·8
Veterans Affairs—			
War service gratuities	1·0	14·0	— 13·0
Re-establishment credits	35·2	70·2	— 35·0
Post-discharge rehabilitation benefits	44·8	78·3	— 33·5
Hospital accommodation and facilities	5·1	6·8	— 1·7
Treatment and pension examination, World War II	.....	27·1	— 27·1
Pensions, World War II	.....	40·5	— 40·5
Sundry	1·2	0·5	+ 0·7
	87·2	237·4	—150·2
Other Departments	1·5	6·7	— 5·2
	425·6	634·4	—208·8

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

(4) SPECIAL EXPENDITURES

Special expenditures for the year totalled $34·8 millions, a decrease of $28·3 millions from the 1947-48 total. The larger items making up the 1948-49 total are as follows: deficit of the Prairie Farm Emergency Fund, $8·6 millions; expenditures under the Prairie Farm Rehabilitation Act, $3·0 millions; expenditures relating to the St. Mary River Dam project $1·4 millions; deficit of the Canadian Wheat Board on flaxseed account for the crop year 1947-48, $4·5 millions; the grant to British Columbia for emergency relief and rehabilitation in connection with the Fraser Valley flood disaster, $5 millions; and Canada's share of the cost of repairing and reconstructing dykes in the Fraser Valley, $4·5 millions.

(5) GOVERNMENT OWNED ENTERPRISES

Expenditures under this heading comprise the operating deficits of, and non-active loans to, certain wholly owned governmental enterprises.

The increase of $21 millions during the year in this category of expenditure was due largely to an increase of $17·6 millions in the deficit of the Canadian National Railways (which totalled $33·5 millions for the calendar year 1948 as compared with $15·9 millions for the year 1947). In calculating its over-all deficit for the year the C.N.R. includes all interest charges paid on governmental advances. It should perhaps be noted, therefore, that although the government's 1948-49 expenditures reflect the absorption by the government of the C.N.R.'s total 1948 deficit of $33·5 millions, federal revenues include (under the classification "Return on Investments") an amount of $21·6 millions received from the railway company by way of interest on advances.

Also included under the general classification of expenditures in connection with Government Owned Enterprises are the 1948 operating deficit of Trans-Canada Air Lines ($2·9 millions), the 1948 operating deficit of the Prince Edward Island Car Ferry ($1·2 millions), and losses of, and non-active loans to, the National Harbours Board ($2·0 millions).

(6) OTHER CHARGES, INCLUDING THE WRITE DOWN OF ASSETS

Total expenditures for the year in this category totalled $83·9 millions, as compared with a total of $83·7 millions for 1947-48. The largest item in both years' totals is an amount of $75 millions transferred to the general reserve to meet possible losses on ultimate realization

of active assets. This reserve was first established in 1940-41, and $25 millions was set aside annually from that time up to and including the fiscal year 1946-47. In 1947-48, and again in 1948-49, the annual provision was increased to $75 millions—a larger provision being deemed advisable in order to offset the charges that have been made to the reserve during recent years, and also in order to bring the reserve to a level more in keeping with the magnitude of the government's active assets and the proportion thereof represented by loans to overseas countries.

Also included under the classification "Other Charges" are the annual write-off of Veterans' Land Act Loans ($1·0 millions) and the reserve provisions for conditional benefits under the Veterans' Land Act ($5·6 millions). In addition there is a bookkeeping entry of $2·2 millions representing an amount previously carried for St. Malo Shops property under Public Works Capital (non-active) now transferred to Consolidated Deficit Account. This is a contra item and also appears on the Revenue side under Special Receipts and Credits.

5. SUMMARY OF THE GOVERNMENT'S BALANCE SHEET POSITION AS AT MARCH 31, 1949, AND ANALYSIS OF CHANGES IN THE PRINCIPAL ASSETS AND LIABILITIES DURING THE YEAR

Table XI shows a comparative summary of the Government's balance sheet position as at March 31, 1949 and as at March 31, 1948.

TABLE XI

SUMMARY OF THE GOVERNMENT'S BALANCE SHEET POSITION AS AT MARCH 31, 1949 AND MARCH 31, 1948

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1949	1948	
LIABILITIES			
Floating Debt	450·7	458·6	— 7·9
Deposit and Trust Accounts	107·5	115·7	— 8·2
Insurance, Pension and Guaranty Accounts	718·0	610·7	107·3
Deferred Credits	4·4	4·0	0·4
Sundry Suspense Accounts	59·6	31·4	28·2
Province Debt Accounts	11·9	11·9	
Reserves for Certain Contingent Liabilities	13·3	7·6	5·6
Funded Debt	15,585·0	15,957·4	−372·3
	16,950·4	17,197·3	−246·9
ACTIVE ASSETS			
Cash and other Current Assets	1,660·3	1,393·5	266·8
Loans to, and Investments in, Crown Agencies	1,058·9	979·7	79·2
Other Loans and Investments	2,578·6	2,486·1	92·5
Province Debt Accounts	2·3	2·3	
Deferred Charges	65·8	72·7	— 6·9
Sundry Suspense Accounts	54·3	62·3	— 8·0
Total Active Assets	5,420·1	4,996·6	423·5
Less—Reserve for possible losses on ultimate realization of active assets	−245·9	−170·9	75·0
Net Active Assets	5,174·3	4,825·7	348·5
NET DEBT (EXCESS OF LIABILITIES OVER NET ACTIVE ASSETS)	11,776·1	12,371·6	−595·5

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

The aggregate liabilities of the Government at March 31, 1949, amounted to $16,950·4 millions, a reduction of $246·9 millions from the total at the end of the previous year. Outstanding funded debt, which includes bonds, treasury bills, deposit certificates, and the

estimated refundable portion of excess profits taxes, accounted for $15,585·0 millions, or approximately 92 per cent of the total liabilities. Of the total funded debt now outstanding, only $307·3 millions, or 1·97 per cent is payable in foreign currencies—$298·0 millions payable in U.S. dollars and $9·3 millions payable in pounds sterling.

Floating debt, consisting of outstanding cheques and interest, matured funded debt and similar demand liabilities amounted to $450·7 millions, while amounts to the credit of a number of insurance, pension and guaranty funds totalled an additional $718·0 millions.

The remaining items on the liability side of the balance sheet were: deferred credits (balances whose ultimate accounting treatment is known, but which are held until certain conditions are met), $4·4 millions; sundry suspense accounts (where some uncertainty as to disposition exists), $59·6 millions; province debt accounts (settlements arising from agreements at the time of confederation), $11·9 millions; reserve for certain contingent liabilities, $13·3 millions, and sundry funds deposited with the Receiver General or held in trust for various purposes, amounting to $107·5 millions.

Offsetting these liabilities (and in a measure explaining their existence, because a substantial portion of the total debt is attributable to the loans, advances and investments which form a large part of the assets) are the Government's Active Assets. Essentially these consist of assets which yield interest, profits or dividends, together with very liquid assets such as cash and departmental working funds.

The principal active assets at March 31, 1949 were: cash and other current assets, $1,660·3 millions (consisting of cash, $90·7 millions; advances to the Foreign Exchange Control Board, $1,071·2 millions; securities held in Securities Investment Account, $455·8 millions, and working capital advances to Government departments and to Crown corporations, $42·6 millions); loans to, and investments in, Crown agencies, $1,058·9 millions (including loans and advances to Canadian National Railways of $764·8 millions, and to the Central Mortgage and Housing Corporation of $115·5 millions); other loans and investments, $2,578·6 millions (including loans to the United Kingdom and various foreign Governments of $1,923·8 millions, a $300 million subscription to the capital of the International Monetary Fund and a $65 million subscription to the capital of the International Bank for Reconstruction and Development); province debt accounts (as in the case of the liability item already mentioned, this is part of the settlement arising out of the confederation agreements), $2·3 millions; deferred charges (the cost of loan flotations in process of being amortized over the life of the loans), $65·8 millions; and sundry suspense accounts, $54·3 millions.

The reserve for possible losses on ultimate realization of active assets, which now stands on the books at $245·9 millions, is shown on the balance sheet as a deduction from total Active Assets.

It should be noted that the balance sheet as summarized above does not reflect the indirect or contingent liabilities of the Government which were outstanding at March 31, 1949. Included under this heading, for example, are the Government's guarantees of certain securities issued by various Government owned enterprises such as the Canadian National Railways, the Canadian National (West Indies) Steamships, Ltd., and various harbour commissions; the guarantee of deposits maintained by the chartered banks in the Bank of Canada; guarantees of certain loans made by chartered banks to veterans or farmers for certain authorized purposes; guarantees under The Export Credits Insurance Act, and certain commitments under housing legislation.

Details of these indirect or contingent liabilities are set out in Appendix No. 14 on Page 49 of Part I of the Public Accounts.

Analysis of Changes in Principal Liability Classifications During the Year

The most significant change on the liability side of the balance sheet during the year was the substantial reduction which took place in the Government's outstanding funded debt. Total funded debt decreased from $15,957·4 millions at March 31, 1948 to $15,585·0 millions at March 31, 1949, representing a total net reduction of $372·3 millions. Details of the loan redemptions and flotations which resulted in this net decrease in funded debt are set out more fully in the next section of this Introduction.

Coming to other principal liability classifications, it will be noted that floating debt showed an over-all decrease of $7·9 millions. This was occasioned chiefly by a decrease in outstanding cheques of $12·0 millions, and a decrease in outstanding Post Office money orders of $1·8 millions, offset to some extent by an increase in outstanding interest of $4·1 millions and an increase in matured funded debt outstanding of $1·8 millions.

Deposit and trust accounts showed a net decrease of $8·2 millions during the year, the largest factor contributing to this reduction being the transfer to revenues of the balance of $10·5 millions held in War Supplies, Ltd. account.

Insurance, pension and guaranty accounts showed an increase of $72·2 millions in government annuities; an increase of $14·3 millions in the permanent services pension account; an increase of $7·8 millions in unemployment insurance cash funds; and smaller increases in a number of miscellaneous insurance and pension funds.

Sundry suspense accounts reflected an increase of $28·2 millions. This was attributable largely to collections of provincial taxes on corporations, which amounted to $28·8 millions net during the year.

Analysis of Changes in Principal Asset Classifications During the Year

(a) Cash and Other Current Assets

As shown on the balance sheet cash and other current assets increased by $266·8 millions during the year. The following table summarizes the changes in the various accounts in this category.

TABLE XII

Details of Cash and Other Current Assets as at March 31, 1949 and March 31, 1948

(In thousands of dollars)

	Balance at March 31		Increase or Decrease (−)
	1949	1948	
Cash in current and special deposits including blocked currency	90,671	38,042	52,629
Other liquid assets—			
Foreign Exchange Control Board, cash and securities	1,071,193	621,193	450,000
Securities Investment Account	455,770	672,948	−217,179
Working Capital Advances—			
Departmental	21,919	29,051	− 7,132
Commodity Prices Stabilization Corporation, Ltd.	5,766	20,677	− 14,911
Other Crown Corporations	14,939	11,548	3,391
	1,660,259	1,393,459	266,800

Note: Due to rounding off, the columns may not add exactly to the totals shown.

As explained earlier, in connection with the over-all review of the Government's financial operations for the year, cash balances increased by $52·6 millions.

The addition of $450 millions during the year in the total advances made to the Foreign Exchange Control Board for financing the purchase of gold and foreign exchange reflects the increase in Canada's official exchange reserves during this period.

The securities investment account decreased $217·2 millions during the year. As previously mentioned this account is the one used to record temporary holdings by the Government of its own securities, and the reduction reflects the net sales of such securities during the year.

Working capital advances to Government departments decreased $7·1 millions and accountable advances to the Commodity Prices Stabilization Corporation made to them in previous years for subsidy payments and administration expenses were accounted for and charged to expenditure in an amount of $14·9 millions, thus reducing the unaccounted balance of advances from $20·7 millions at the close of the fiscal year 1947-48 to $5·8 millions at the close of 1948-49. Additional advances for working capital were made to Canadian Arsenals, Ltd. in an amount of $2·5 millions and to the Canadian Commercial Corporation in an amount of $1·0 millions, while War Assets Corporation reduced its working capital advances from the Government by a repayment of $108 thousand. All of these transactions resulted in a net increase in working capital advances to sundry Crown corporations of $3·4 millions.

(*b*) Loans to, and Investments in, Crown Agencies

The aggregate amount in this category of assets increased from $979·7 millions at March 31, 1948 to $1,058·9 millions at March 31, 1949, representing a net increase of $79·2 millions during the year. The following table summarizes the changes in the outstanding loans to, and investments in, Crown Agencies during the year.

TABLE XIII

Details of Loans to, and Investments in, Crown Agencies as at March 31, 1949 and March 31, 1948

(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1949	1948	
Bank of Canada—Capital Stock	5,920	5,920	
Central Mortgage and Housing Corporation—			
Capital Advances	25,000	25,000	
Loans	90,500	22,500	68,000
Canadian Farm Loan Board—Capital stock and bonds	22,172	21,122	1,050
Loans to Canadian National Railways	764,792	760,725	4,067
Miscellaneous	150,552	144,474	6,078
	1,058,936	979,741	79,195

As will be noted from the table, loans during the year to the Central Mortgage and Housing Corporation amounted to $68 millions. These loans are made to the Corporation for housing construction and housing loans.

The amounts shown as loans to the Canadian National Railways represent advances by the Government to the C.N.R. for capital expenditures (including purchase of railway equipment), for debt retirement and for the temporary financing of current operations. Interest in full is paid on that part that is by contract interest-bearing. The net increase of $4·1 millions in these loans during the past year is accounted for as follows:

	(thousands of dollars)	
Advances		
For the retirement of C.N.R. funded debt held by the public (Financing and Guarantee Act 1940 and War Appropriation (U.K. Financing) Act of 1942)		$ 7
For the interim financing of the C.N.R.'s 1949 deficit		12,250
For capital purposes (Financing and Guarantee Act, 1948)		6,629
		$ 18,886
Less Repayments		
Instalments under Hire-Purchase Agreements		
1936 Agreement	$ 517	
1943 "	1,562	
1944 "	869	
1946 "	871	
For the interim financing of the C.N.R.'s 1948 deficit	11,000	
		14,819
Net increase during the year		$ 4,067

Loans to miscellaneous Crown agencies increased $6·1 millions during the year, the principal amounts advanced having been $4·6 millions to the Northwest Territories Power Commission for construction of the Snare River storage and power project, and a further loan to the Canadian Broadcasting Corporation of $1·3 millions.

(c) Other Loans and Investments

This group of assets comprises loans to provincial and municipal Governments, loans to the United Kingdom and various foreign Governments, the Government's investment in the capital of the International Monetary Fund and in the International Bank for Reconstruction and Development, and a group of miscellaneous loans, the chief of which are loans to veterans under the Soldier Settlement and Veterans Land Acts. A table showing the details of loans and investments in this category follows.

TABLE XIV

Details of Other Loans and Investments as at March 31, 1949 and March 31, 1948

(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1949	1948	
Loans to Provincial and Municipal Governments	102,369	107,745	—5,376
Loans to United Kingdom and other Governments	1,923,783	1,846,015	77,768
Canada's subscription to capital of the International Monetary Fund	300,003	300,003	
Canada's subscription to capital of the International Bank for Reconstruction and Development	65,036	65,036	
Miscellaneous loans and investments	187,415	167,332	20,083
	2,578,607	2,486,131	92,476

Note: Due to rounding off, the columns may not add exactly to the totals shown.

Under the heading "Loans to Provincial and Municipal Governments" are grouped loans to provinces made originally under Relief Acts and other legislation, and loans to municipalities under the Municipal Improvements Assistance Act. The reduction of $5·4 millions represents repayments during the year.

The next category of loans, namely, "Loans to United Kingdom and other Governments," consists of loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942, and the United Kingdom Financial Agreement Act, 1946, loans to other countries under the Export Credits Insurance Act, and miscellaneous foreign loans. Details of the changes in each of these individual classifications are as follows:

TABLE XV

Details of Loans to the United Kingdom and Other Governments

(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1949	1948	
Loans to the United Kingdom under The War Appropriation (United Kingdom Financing) Act, 1942	301,993	331,479	—29,487
Loans to the United Kingdom under the United Kingdom Financial Agreement Act, 1946	1,045,000	1,008,000	37,000
Advances under The Export Credits Insurance Act	534,526	466,330	68,196
Miscellaneous Advances	42,264	40,206	2,058
	1,923,783	1,846,015	77,768

Note: Due to rounding off, the columns may not add exactly to the totals shown.

During 1948-49 the United Kingdom repaid $29·5 millions of the loan previously granted under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, leaving a balance of $302·0 millions still outstanding on this account at March 31, 1949. At the same time additional advances of $37 millions were made to the United Kingdom Govern-

ment as part of the $1,250 million loan authorized by the United Kingdom Financial Agreement Act of 1946. The total of amounts advanced under this particular agreement at the close of the year was $1,045 millions.

Advances under the Export Credits Insurance Act represent loans to certain foreign countries to assist them in purchasing goods and services in Canada. Total advances under this Act, including consolidations of interest, amounted to $534·5 millions at March 31, 1949, representing a net increase of $68·2 millions during the year. The following table shows the classification of these advances by recipient governments, and also shows the amounts advanced to the various governments during each fiscal year since the inception of the Act.

TABLE XVI

SUMMARY OF ADVANCES TO FOREIGN GOVERNMENTS UNDER THE EXPORT CREDITS INSURANCE ACT

(In millions of dollars)

	Advances During Fiscal Year Ended March 31				Interest Accrued (Consolidated with Advances)	Repayments to Fiscal Year Ended March 31, 1949	Total Outstanding at March 31, 1949
	1949	1948	1947	1946			
Belgium	1·0	16·0	23·0	25·0	0·8	4·2	64·6
China	11·5	20·0	19·5	.....	1·2	1·8	50·5
Czechoslovakia	1·2	10·3	1·7	3·2	0·3	.....	16·7
France	35·9	49·9	156·4	.....	8·8	8·4	242·7
Indonesia	3·4	5·9	3·9	1·8	0·4	.....	15·4
Netherlands	14·0	28·5	51·2	25·1	5·1	5·8	118·1
Norway	3·3	1·9	8·7	9·5	0·3	.....	23·6
Union of Soviet Socialist Republics	.....	.....	0·1	2·8	.....	.....	2·9
	70·2	132·6	267·4	67·4	17·1	20·2	534·5

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

Miscellaneous loans and investments increased during the year by $20·1 millions. The increase is practically all due to further advances made to veterans under the provisions of The Veterans Land Act.

(*d*) CHANGES IN RESERVE FOR POSSIBLE LOSSES ON ULTIMATE REALIZATION OF ACTIVE ASSETS

For the second successive year an amount of $75 millions was added to this reserve, with a corresponding amount being shown as an expenditure in the Government's accounts. At the same time charges totalling $12,600 were made to the reserve representing a write-off pursuant to a compromise made under the authority of the Department of Justice Act, of the outstanding balance of a loan to Thirty-Two Collieries, Ltd. As a result of these entries the reserve showed a net increase of $74,987,400 during the year, and now stands on the books at $245·9 millions.

6. SUMMARY OF SECURITY ISSUES AND REDEMPTIONS DURING THE YEAR

During the fiscal year ending March 31, 1949, government obligations totalling $3,080·9 millions matured or were called for redemption. Of this amount a total of $2,940·9 millions represented redemptions in Canada, the financing of which was effected as follows:

	(millions)
By refunding or conversion into new issues	$ 2,233·3
From proceeds of new borrowing:	
Sale of Canada Savings Bonds Series III	235·3
From cash balances	472·3
	$ 2,940·9

The redemption of $472·3 millions out of cash balances represents the net reduction achieved during the year in the total of Canadian debt.

The remaining $140 millions, apart from certain minor redemptions of sterling debt (totalling $68,513), of the over-all redemption figure of $3,080·9 millions referred to above represents the repayment of certain drawings on the U.S. dollar credit previously granted to the government by the Export-Import Bank of Washington ($50 millions during the fiscal year 1947-48, and $90 millions during the early part of the fiscal year 1948-49). This repayment of $140 millions was financed out of the proceeds of a new issue of $150 million 3% fifteen year bonds which was sold at par to three United States insurance companies in August 1948.

The $90 millions in U.S. dollars which were obtained as a result of drawings on the Export-Import Bank loan during 1948-49, together with the $10 millions in U.S. dollars remaining out of the proceeds of the new $150 million loan, were transferred during the year to the Foreign Exchange Control Board and added to our official exchange reserves. The net effect, during 1948-49, of all these U.S. dollar transactions was to increase the total funded debt payable in New York by $100 millions, and at the same time to increase the country's exchange reserves by an equivalent amount.

It can be seen from the above analysis that the over-all net reduction in the Government's outstanding funded debt during the year amounted to $372·3 millions—i.e., the reduction of $472·3 millions in Canadian debt plus the reduction of $68,000 in sterling debt less the increase of $100 millions in funded debt payable in New York. However, as already explained in Section 1 of this Introduction, there were net sales from the Government's Securities Investment Account during the year in the amount of $222·4 millions. Consequently, while the reduction in the outstanding funded debt of the Government during the year amounted to $372·3 millions, the amount of that debt held by the public was reduced by only $149·9 millions.

More complete details of redemptions and new issues of securities during the year are set out in the two following tables.

TABLE XVII

REDEMPTION OF FUNDED DEBT DURING FISCAL YEAR ENDED MARCH 31, 1949

Maturity or Call Date	Interest Rate	Where Payable	Amount
	Per cent		$
May 1, 1948	5/8	Canada	200,000,000
July 1, 1948	4	Canada	33,293,471
Aug. 13, 1948[1]	2½	New York	140,000,000
Sept. 1, 1948	5/8	Canada	550,000,000
Sept. 3, 1948	5/8	Canada	100,000,000
Nov. 1, 1948	5/8	Canada	200,000,000
Nov. 1, 1948	1¾	Canada	344,267,000
Nov. 1, 1948[2]	4½	Canada	276,687,600
Nov. 15, 1948[3]	3¼	Canada	60,000,000
Feb. 1, 1949[4]	3¼	Canada	49,995,800
Mar. 1, 1949	5/8	Canada	550,000,000
Mar. 4, 1949	5/8	Canada	100,000,000
Non-Interest Bearing Certificates		Canada	31,561
War Savings Certificates	3	Canada	48,184,862
Various[5]		London	68,513
Canada Savings Bonds Series I and II	2¾	Canada	139,536,550
Total Bonds and Certificates			2,792,065,357
Repayment of Refundable Portion of Income and Excess Profits Taxes			288,832,487
Total Redemption of Debt			3,080,897,844

Total payable in Canada	$2,940,829,331
Total payable in New York	140,000,000
Total payable in London	68,513
	$3,080,897,844

(1) Export-Import Bank Loan.
(2) Maturity date Nov. 1, 1958, called for redemption Nov. 1, 1948.
(3) Maturity date Nov. 15, 1951, called for redemption Nov. 15, 1948.
(4) Second call of First War Loan.
(5) These issues were vested by the Treasury of the United Kingdom in August 1941. Amounts purchased during the fiscal year were cancelled.

TABLE XVIII

New Security Issues During Fiscal Year Ended March 31, 1949

	Issue Date	Maturity Date	Interest Rate	Price to Government	Yield at Price to Government	Total Amount Issued	Renewals or Reconversion Included in Amount Issued	Amount Issued for Cash
PAYABLE IN CANADA			%		%	$	$	$
Issued to Chartered Banks								
Deposit Certificates	Sept. 3, 1948	Mar. 4, 1949	5/8	100·00	0·625	100,000,000	100,000,000	
Three Year Bonds	Nov. 1, 1948	Nov. 1, 1951	1 3/4	100·00	1·75	250,000,000	250,000,000	
Deposit Certificates	Mar. 4, 1949	Sept. 2, 1949	3/4	100·00	0·75	100,000,000	100,000,000	
						450,000,000	450,000,000	
Issued to Bank of Canada								
Six Months Treasury Notes	May 1, 1948	Nov. 1, 1948	5/8	100·00	0·625	200,000,000	200,000,000	
Six Months Treasury Notes	Sept. 1, 1948	Mar. 1, 1949	5/8	100·00	0·625	550,000,000	550,000,000	
Three Year Bonds	Nov. 1, 1948	Nov. 1, 1951	1 3/4	100·00	1·75	250,000,000	250,000,000	
Six Months Treasury Notes	Nov. 1, 1948	May 1, 1949	5/8	100·00	0·625	200,000,000	200,000,000	
Six Months Treasury Notes	Mar. 1, 1949	Sept. 1, 1949	3/4	100·00	0·75	550,000,000	550,000,000	
						1,750,000,000	1,750,000,000	
Issued to General Public								
Canada Savings Bonds, Series III—Net	Nov. 1, 1948	Nov. 1, 1958	2 3/4	99·375	2·82	235,258,360	.....	235,258,360
Issued to Prairie Provinces								
School Lands Debentures	July 1, 1948	July 1, 1949	4	100·00	4·00	33,293,471	33,293,471	
Total issues payable in Canada						2,468,551,831	2,233,293,471	235,258,360
PAYABLE IN UNITED STATES								
Issued to the Export-Import Bank of Washington								
One, Two and Three Year Notes	Various	Various	2 1/2	100·00	2·50	90,000,000	.....	90,000,000
Issued to Insurance Companies								
Fifteen Year Bonds	Aug. 1, 1948	Aug. 1, 1963	3	99·90	3·01	150,000,000	140,000,000	10,000,000
Total issues payable in United States						240,000,000	140,000,000	100,000,000
Grand Total						2,708,551,831	2,373,293,471	335,258,360

Outstanding Treasury Bills remained unchanged during the year at $450 millions. The average yield on the last issue sold during the fiscal year was ·451 per cent. The corresponding rates for the last seven fiscal years were as follows:

	Per cent
1942-43	0·498
1943-44	0·387
1944-45	0·365
1945-46	0·371
1946-47	0·404
1947-48	0·411
1948-49	0·451

Table XIX shows, for the past eleven fiscal years, the average interest rate on the Government's debt as at the end of each fiscal year, and the yields and terms of the last domestic bond issue sold in each fiscal year.

TABLE XIX

AVERAGE COUPON INTEREST RATES ON THE FUNDED DEBT 1938–39 TO 1948–49

(As at the close of each fiscal year)

Fiscal Year	Over-all coupon rate on debt payable in—				Yield to public on last domestic issue for term of 10 years or more	
	Canada	London[1]	New York[1]	Total[1]	Yield	Term
	%	%	%	%	%	years
1938–39	3·51	3·63	3·46	3·52	3·07	20
1939–40	3·36	3·67	3·46	3·40	3·25	8–12
1940–41	2·99	3·54	3·46	3·06	3·125	12
1941–42	2·85	3·43	3·53	2·90	3·07	12
1942–43	2·57	3·44	3·08	2·60	3·06	14
1943–44	2·51	3·45	3·29	2·54	3·00	15½
1944–45	2·49	3·45	3·29	2·51	3·00	17½
1945–46	2·58	3·45	3·54	2·60	3·00	20⅝
1946–47	2·64	3·45	3·76	2·65	2·75	10
1947–48	2·65	3·46	3·44	2·66	2·75	10
1948–49	2·63	3·46	3·38	2·64	2·75	10

[1] For the years 1938–39 to 1946–47 inclusive the debt payable in foreign currencies is converted at par of exchange (i.e. £1 = $4.86⅔, and $1.00 U.S. = $1.00 Canadian.) In 1947–48 and 1948–49 the pound sterling is converted at the rate £1 = $4.03.

Respectfully submitted,

W. C. CLARK,
Deputy Minister of Finance.

PART I

—

BALANCE SHEET

STATEMENT OF REVENUE AND EXPENDITURE

SUPPORTING SCHEDULES

COMPARATIVE TABLES

APPENDICES

39882—A—3½

THE GOVERNMENT

COMPARATIVE BALANCE SHEET,

ASSETS	March 31, 1949 $ cts.	March 31, 1948 $ cts.	Net Increase or Decrease during 1948-49 $ cts.
1. Cash and Other Current Assets—			
(a) Cash, Schedule A, page 14—			
(i) In Current Deposits	87,887,658 46	34,522,861 94	+ 53,364,796 52
(ii) In Special Deposits	2,301,581 91	3,518,895 57	− 1,217,313 66
(iii) In Blocked Currency	482,048 22	.....	+ 482,048 22
(b) Other Liquid Assets—			
(i) Foreign Exchange Control Board—Cash and Securities	1,071,192,875 33	621,192,875 33	+450,000,000 00
(ii) Securities Investment Account	455,769,619 14	672,948,438 14	−217,178,819 00
(c) Working Capital Advances—			
(i) Departmental, Schedule B, page 14	21,919,461 41	29,051,208 62	− 7,131,747 21
(ii) Crown Corporations, Schedule C, page 14	20,705,420 54	32,224,723 51	− 11,519,302 97
	1,660,258,665 01	*1,393,459 003 11*	*+266,799,661 90*
2. Loans to, and Investments in, Crown Agencies—			
(a) Bank of Canada Capital Stock	5,920,000 00	5,920,000 00	
(b) Central Mortgage and Housing Corporation—			
(i) Capital	25,000,000 00	25,000,000 00	
(ii) Loans	90,500,000 00	22,500,000 00	+ 68,000,000 00
(c) Canadian Farm Loan Board, Schedule D, page 15	22,172,357 00	21,122,357 00	+ 1,050,000 00
(d) Railway and Steamship Companies, Schedule E, page 15	764,792,373 38	760,725,105 69	+ 4,067,267 69
(e) Miscellaneous, Schedule F, page 15	150,551,533 41	144,473,582 77	+ 6,077,950 64
	1,058,936,263 79	*979,741,045 46*	*+ 79,195,218 33*
3. Other Loans and Investments—			
(a) To Provincial and Municipal Governments, Schedule G, page 16	102,369,003 12	107,744,802 53	− 5,375,799 41
(b) To United Kingdom and Other Governments, Schedule H, page 16	1,923,783,302 78	1,846,014,909 43	+ 77,768,393 35
(c) Canada's subscription to capital of—			
(i) International Monetary Fund	300,003,150 00	300,003,150 00	
(ii) International Bank for Reconstruction and Development	65,035,750 00	65,035,750 00	
(d) Miscellaneous, Schedule I, page 17	187,415,470 07	167,332,231 09	+ 20,083,238 98
	2,578,606,675 97	*2,486,130,843 05*	*+ 92,475,832 92*
4. Province Debt Accounts, Schedule S, page 27	2,296,151 87	2,296,151 87	
5. Deferred Charges—Unamortized discounts and commissions on loans, Appendix No. 2, page 38	65,784,892 49	72,654,440 11	− 6,869,547 62
6. Sundry Suspense Accounts, Schedule J, page 17	54,256,182 66	62,312,393 44	− 8,056,210 78
Total Active Assets	5,420,138,831 79	4,996,593,877 04	+423,544,954 75
7. Less—Reserve for possible losses on ultimate realization of active assets	245,869,188 38	170,881,788 38	+ 74,987,400 00
	5,174,269,643 41	4,825,712,088 66	+348,557,554 75
NET DEBT			
8. *(a)* Non-Active Assets—			
(i) Capital Expenditures, Schedule K, page 17	1,051,576,512 74	1,035,428,385 25	+ 16,148,127 49
(ii) Other, Schedule L, page 19	564,329,772 21	562,715,548 66	+ 1,614,223 55
(b) Consolidated Deficit Account	10,160,227,867 03	10,773,492,958 60	−613,265,091 57
Total Net Debt	11,776,134,151 98	12,371,636,892 51	−595,502,740 53
	16,950,403,795 39	17,197,348,981 17	−246,945,185 78

Certified correct,
W. E. HUNTER,
Chief Dominion Bookkeeper.

W. C. CLARK,
Deputy Minister of Finance.

OF CANADA

MARCH 31, 1949, WITH MARCH 31, 1948

LIABILITIES	March 31, 1949 $ cts.	March 31, 1948 $ cts.	Net Increase or Decrease during 1948-49 $ cts
9. Floating Debt, Schedule M, page 20—			
(a) Matured Funded Debt outstanding	35,873,098 41	34,117,428 63	+ 1,755,669 78
(b) Notes and other obligations payable on demand	252,013,791 35	252,030,465 20	− 16,673 85
(c) Interest due and outstanding	81,998,853 34	77,852,488 62	+ 4,146,364 72
(d) Outstanding cheques and warrants	73,911,985 06	85,914,832 40	− 12,002,847 34
(e) Post Office (net liability for money orders, etc.)	6,902,102 70	8,689,205 74	− 1,787,103 04
	450,699,830 86	*458,604,420 59*	− *7,904,589 73*
10. Deposit and Trust Accounts—			
(a) Post Office Savings Bank	37,741,388 62	36,226,060 22	+ 1,515,328 40
(b) Indian Trust Funds	18,642,641 60	18,561,449 27	+ 81,192 33
(c) Miscellaneous, Schedule N, page 22	51,116,553 67	60,878,216 25	− 9,761,662 58
	107,500,583 89	*115,665,725 74*	− *8,165,141 85*
11. Insurance, Pension and Guaranty Accounts—			
(a) Government Annuities	501,737,659 00	429,518,235 00	+ 72,219,424 00
(b) Insurance and Guaranty Funds, Schedule O, page 24	69,895,221 27	58,618,080 49	+ 11,277,140 78
(c) Pension and Retirement Funds, Schedule P, page 24	146,382,809 20	122,595,587 26	+ 23,787,221 94
	718,015,689 47	*610,731,902 75*	+*107,283,786 72*
12. Deferred Credits, Schedule Q, page 25	4,350,636 00	3,979,755 39	+ 370,880 61
13. Sundry Suspense Accounts, Schedule R, page 25.	59,617,634 02	31,432,608 40	+ 28,185,025 62
14. Province Debt Accounts, Schedule S, page 27..	11,919,968 64	11,919,968 64	
15. Reserve for certain contingent liabilities—			
(a) Reserve for possible losses on ultimate realization of active assets		(deducted from assets)	
(b) Reserve for conditional benefits—Veterans Land Act, 1942	13,262,872 58	7,632,006 28	+ 5,630,866 30
16. Funded Debt Unmatured, Schedule T, page 27—			
(a) Payable in Canada—			
(i) Bonds, including Deposit Certificates, Treasury Notes and Treasury Bills	15,107,363,908 81	15,290,808,921 83	−183,445,013 02
(ii) Refundable portion of personal income tax (estimated)		224,787,025 81	−224,787,025 81
(iii) Refundable portion of excess profits tax (estimated)	170,416,412 68	234,461,874 16	− 64,045,461 48
	15,277,780,321 49	*15,750,057,821 80*	−*472,277,500 31*
(b) Payable in London	9,256,258 44	9,324,771 58	− 68,513 14
(c) Payable in New York	298,000,000 00	198,000,000 00	+100,000,000 00
	15,585,036,579 93	*15,957,382,593 38*	−*372,346,013 45*
	16,950,403,795 39	17,197,348,981 17	−246,945,185 78

NOTE.—Indirect or Contingent liabilities, consisting of securities guaranteed by, or other guarantees given by the Government of Canada are listed in Appendix No. 14, page 49.

The above accounts have been examined and audited under my direction, in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, and subject to the observations in my report to the House of Commons, I certify that in my opinion they are correct.

WATSON SELLAR,
Auditor General

EXPLANATORY NOTES ON THE BALANCE SHEET

The Balance Sheet for the fiscal year 1948-49 has been revised to conform to a regrouping which has been made in certain categories of assets. The assets formerly classified under four headings, viz. (1) Cash; (2) Departmental working Capital Advances; (3) Loans and Advances, and (4) Investments, have been regrouped into three categories, viz. (1) Cash and Other Current Assets, comprising cash, other liquid assets, and working capital advances to departments and to Crown corporations; (2) Loans to and Investments in, Crown Agencies, and (3) Other Loans and Investments. The same regrouping for comparative purposes has been made in the relative accounts for 1947-48. No revision has been made in any of the liability categories, nor in the remainder of the asset groups.

The following comments deal with the main groups or categories of the assets and liabilities. Individual accounts are dealt with throughout Part II under the departments to which they relate.

ASSETS

1. (*a*) (i) Cash in Current Deposits represents balances at credit of the Receiver General of Canada in banks in Canada, London, and New York as at the close of the relative fiscal years. Sterling balances held in London are shown converted at $4.03 to the pound sterling while balances in U.S. dollars are carried at the equivalent of Canadian dollars.

1. (*a*) (ii) Special Deposits consist of cash balances in the hands of the fiscal agents of the Government for redemption of Government of Canada securities and for payment of interest.

1. (*a*) (iii) This amount consists of the Canadian dollar equivalent at the current rate of exchange of Danish and Spanish currencies deposited in a designated bank in each of these countries to the credit of the Government of Canada. In Denmark the moneys represent partial settlement of the claim of the Government of Canada against the Government of Denmark for military relief supplies furnished to that country during the period of military occupation by the combined military authorities under the Supreme Allied Command. In Spain the moneys represent Canada's share of sums made available from the liquidation of German assets in that country.

   These funds can be expended only in the country of origin and will be used for certain governmental purposes as required.

1. (*b*) (i) These are advances to enable the Foreign Exchange Control Board to finance the purchase of gold and foreign exchange. The deficit of the Board resulting from the revaluation of the Canadian dollar on July 5, 1946 and amounting to $28,807,124.67 has been deducted from the total of these advances and carried to Sundry Suspense Accounts pending final disposal. Interest on advances is paid by the Board to the Government.

1. (*b*) (ii) This account, in the main, records the temporary holdings by the Government of its own securities. The net depreciation on revaluation of the securities on hand at the close of the relative fiscal years has been deducted from this account and recorded under Sundry Suspense (Assets) Account.

1. (*c*) (i) Departmental Working Capital Advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments and represent work in progress and the value of stock or material on hand as shown in detail in the Schedule. Gold bullion on hand has been valued at $35 the ounce fine.

1. (*c*) (ii) These amounts represent the net outstanding advances to Crown corporations for working capital.

2. (*a*) This amount represents the cost of the Government's investment in the entire capital stock of the central bank of Canada acquired under the authority of The Bank of Canada Act Amendment Act, 1938.

2. (*b*) (i) Pursuant to Section 17 of the Central Mortgage and Housing Corporation Act the Government of Canada paid to the Central Mortgage and Housing Corporation the sum of $24,750,000 and at the same time pursuant to Section 42 transferred to the Corporation the assets of the Central Mortgage Bank amounting to $250,000. The resulting figure of $25 millions constitutes the capital of the Corporation. Simultaneously the Corporation repaid to the Government of Canada the total amount of outstanding loans at December 31, 1945 made under the Dominion and National Housing Acts.

2. (*b*) (ii) These are advances to enable the corporation to make loans for housing purposes either jointly with approved lending institutions or directly on its own behalf. The amounts also include advances for housing construction and other building activities of the corporation.

2. (*c*) This account represents the principal outstanding of amounts furnished the Canadian Farm Loan Board to be loaned on farm property and fishermen's land. Interest in full is being currently paid by the Board on its bonds and on initial capital advances.

2. (*d*) These amounts represent net outstanding advances to the Canadian National Railways for capital expenditures, retirement of maturing debt, purchase of railway equipment, purchase of outstanding securities (mainly repatriations from United Kingdom), and for advances in respect of 1949 calendar year deficits of the Railway and Trans-Canada Airlines. There is also included the consolidated amount of working capital for Railway Stores Account.

2. (*e*) Loans to, and investments in, other Crown agencies are detailed in the Schedule. The principal agencies are the National Harbours Board and Polymer Corporation Ltd., the latter company being engaged in the manufacture of synthetic rubber. The moneys advanced to the National Harbours Board are for harbour developments at Montreal and Vancouver. Interest is paid by the Board from revenues derived from port dues and collections.

3. (*a*) Under this heading there have been grouped loans to provinces under Relief Acts and other legislation, and loans to municipalities under the Municipal Improvements Assistance Act.

3. (*b*) This category combines mainly loans to allied countries under the Export Credits Insurance Act for purchase of goods and services in Canada, certain loans made following the war of 1914-18 and the loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942 and the United Kingdom Financial Agreement Act, 1946.

3. (*c*) This account records Canada's subscription to the capital of The International Monetary Fund and The International Bank for Reconstruction and Development. The subscription to The International Monetary Fund consists of gold, Canadian dollars, United States dollars and non-interest bearing promissory notes. The subscription to the Bank consists of Canadian dollars, United States dollars and non-interest bearing promissory notes. The notes, which are payable on demand, are carried on Canada's balance sheet under the heading of Floating Debt.

3. (*d*) The principal amounts in this category are loans to veterans under the Soldier Settlement and Veterans' Land Acts and balances receivable under agreements of sale of Crown assets.

4. This amount resulted from financial adjustments with certain of the provinces at Confederation.

5. This account consists of discounts, commissions, redemption bonuses and conversion premiums on loan flotations since 1930 remaining to be charged off annually to expenditures in proportion to the term of the respective loan. The amortization of these costs is shown in detail by loan issues in Appendix No. 2, Part I of this Report. The decrease in the account of $6,869,547.62 is due to the annual write-off, less new loan flotation costs to be amortized, as follows:

Annual amortization charged to expenditure		$ 8,517,772 32
Less—new flotation costs to be amortized—		
Canada Savings Bonds, 1947 Series 2	$ 61,690 84	
Canada Savings Bonds, 1948 Series 3 (preliminary figure)	1,436,991 38	
3% New York Loan, 1948-63	150,000 00	
		1,648,682 22
		6,869,090 10
Add—net adjustment made after amortization had been established		457 52
		$ 6,869,547 62

6. The main items in this category of assets are the loss incurred by the Foreign Exchange Control Board in connection with the revaluation of the Canadian dollar on July 5, 1946; the depreciation on revaluation of Securities Investment Account at the close of the relative fiscal years, and an amount to provide for possible losses on sales of sugar by the Canadian Sugar Stabilization Corporation, Ltd., a contra account being recorded under Deposit and Trust liabilities.

7. An amount of $75 millions was added to this reserve for 1948-49, being equivalent to the amount added for 1947-48. Charged against the reserve in 1948-49 was a write-off, pursuant to a compromise made under the Department of Justice Act, of $12,600 being the outstanding balance of a loan to Thirty-Two Collieries Ltd.

8. The net debt of Canada is divided to show (*a*) expenditures that have been charged in the books to Non-active Assets, and (*b*) those charged to Consolidated Deficit Account. All expenditures charged to non-active assets classified as between "Capital" and "Other" are shown in Schedules K and L to the Balance Sheet. Changes in these accounts may be readily ascertained by referring to the last column in the schedules.

The Consolidated Deficit Account is the account to which is transferred annually the excess of expenditures over revenues or revenues over expenditures exclusive of capital expenditure and other non-active accounts mentioned in the preceding paragraph and included in Schedules K and L.

The excess of revenues over expenditures for the fiscal year 1948-49 carried to the Consolidated Deficit Account amounted to $613,265,091.57. From this amount the net increase in expenditures over revenues on capital and other non-active accounts for the year of $17,762,351.04 must be deducted to arrive at the total surplus or decrease in net debt of $595,502,740.53.

STATEMENT OF THE CONSOLIDATED DEFICIT ACCOUNT OF CANADA, MARCH 31, 1949

Consolidated Deficit brought forward from March 31, 1948		$10,773,492,958 60
Add Expenditures, 1948-49—		
Ordinary	$1,573,449,933 83	
Demobilization and Reconversion	425,573,782 37	
Special	34,813,506 18	
Government Owned Enterprises	37,923,604 89	
Other Charges	83,918,739 79	
		2,155,679,567 06
		12,929,172,525 66
Deduct Revenues, 1948-49—		
Ordinary	$2,649,089,827 16	
Special Receipts and Credits	119,854,831 47	
		2,768,944,658 63
		$10,160,227,867 03

LIABILITIES

9. This category covers obligations that are payable on demand. Generally, the creditors are in possession of some form of the Government's negotiable paper that is due and payable forthwith.

10. (*a*) Deposits in the Post Office Savings Bank during 1948-49 exceeded the withdrawals by $805,316.07. An amount of $710,012.33 representing the estimated accrued interest at the rate of two per cent per annum was added, bringing the total amount at credit of depositors' accounts on March 31, 1949, to $37,741,388.62.

10. (*b*) Indian Trust Funds are moneys held in trust for the Indian Bands throughout Canada. Interest credited to the fund for the fiscal year 1948-49 amounted to $938,803.81. Details regarding receipts and disbursements pertaining to this trust fund may be found in Part II of this Report under Department of Mines and Resources.

10. (*c*) The accounts in this category represent the Government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these are the deposit accounts which cover those cases where the government: (*a*) acts as custodian of funds as a matter of policy; or (*b*) has received the moneys in prepayment for supplies, or as a guarantee that work will be properly performed. The other class, comprising the large majority of the accounts, consists of those where the government acts virtually as trustee, administering the funds in accordance with the purposes for which they were created.

11. (*a*) The value of all outstanding annuities at March 31, 1949, stood at $501,737,659.00. Interest credited to the fund amounted to $17,804,595.15 for 1948-49, and the net amount credited to the fund to maintain the reserve during the year was $11,408,468.42.

11. (*b*) and (*c*) These categories record the Government's liability as an insurer of certain persons and as administrator of certain pension funds. The government receives premiums or similar assessments, and in turn pays out specific benefits. There is also included the uninvested portion of the Unemployment Insurance Fund administered by The Unemployment Insurance Commission.

12. This category, Deferred Credits, comprises certain departmental credit balances in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.

13. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available.

14. This account represents the difference, with subsequent adjustments, between the actual and the established debt of the provinces on entering the Dominion. Interest is paid to the provinces half-yearly on their relative debt allowance.

15. (*b*) Under the Veterans' Land Act certain benefits may accrue to veterans who obtain loans from the Government of Canada to purchase land, buildings, stock and equipment and who fulfil the terms of

their contract. The reserve account will be credited annually with the maximum amount for which the Government could be liable under the terms of the Act and when the benefits have been earned the veterans' loans will be reduced accordingly from this established reserve fund.

16. Obligations payable in sterling have been converted to the Canadian dollar at a rate of $4.03 to the pound, and those payable in U.S. dollars, at $1 Canadian equals $1 U.S. Similarly on the asset side of the balance sheet as previously mentioned cash and special deposits held in London are shown at an exchange rate of $4.03 Canadian to the pound sterling and those held in New York at $1 Canadian to the U.S. dollar.

Details of the unmatured funded debt of Canada may be found on page 27. The decrease during 1948-49 of $372,346,013.45 is accounted for as follows:

Matured or called loans—	
1¾% Seventh Victory Loan 1944 due November 1, 1948	$ 344,267,000 00
4½% Conversion Loan 1931 called November 1, 1948	276,687,600 00
3½% Refunding Loan 1937 called November 15, 1948	60,000,000 00
3½% First War Loan 1940 due February 1, 1949	49,995,800 00
2½% Export-Import Bank Loan	50,000,000 00
War Savings Certificates, 1940	48,184,862 28
Refundable portion of personal income tax	224,787,025 81
Refundable portion of excess profits tax	64,045,461 48
Redemption of 2¾% Canada Savings Bonds 1946-56	63,659,200 00
Redemption of 2¾% Canada Savings Bonds 1947-57	75,877,350 00
Redemption of non-interest bearing Certificates	31,561 00
Redemption of vested stock, London, England	68,513 14
	$1,257,604,373 71
Less new loan issues—	
1¾% Loan 1948-51	$ 500,000,000 00
2¾% Canada Savings Bonds 1948-58 (net)	235,258,360 26
3% New York Loan 1948-63	150,000,000 00
	$ 885,258,360 26
Net Decrease, 1948-49	$ 372,346,013 45

THE GOVERNMENT

EXPENDITURE AND

YEAR ENDED

EXPENDITURE

Ordinary	$ cts.	$ cts.
Agriculture		20,376,095 56
Auditor General's Office		533,091 90
Civil Service Commission		770,955 14
External Affairs		8,675,453 56
Finance—		
Interest on Public Debt, Appendix 2, Part II	465,137,957 94	
Cost of Loan Flotations, Appendix 4, Part II	1,227,379 01	
Annual amortization of bond discounts and commissions, Appendix No. 2, Part I	8,317,772 32	
Servicing of the Public Debt, Appendix 3, Part II	330,912 33	
Total Public Debt Charges	475,214,021 60	
Subsidies to Provinces, Appendix 5, Part II	17,094,682 02	
Compensation to Provinces under the Dominion-Provincial Tax Rental Agreements Act, 1947	84,386,923 04	
Premium, Discount and Exchange	110,804 85	
Sundry	18,683,308 11	
		595,489,739 62
Fisheries		5,158,386 08
Governor General and Lieutenant-Governors		242,379 95
Insurance		262,937 04
Justice		9,887,872 86
Labour—Unemployment Insurance Act—Administration and Government's contribution		39,068,133 77
Government Annuities—Payment required to maintain reserve		11,408,468 42
General		4,711,793 22
Legislation including Chief Electoral Office		4,050,243 94
Mines and Resources		46,266,789 5
National Defence		13,857,453 44
National Health and Welfare		21,908,625 42
Old Age Pensions and pensions to blind persons		66,764,285 03
Family Allowances		270,909,778 66
National Revenue		49,323,139 16
Post Office		77,642,620 93
Prime Minister's Office		105,604 75
Privy Council		140,116 11
Federal District Commission		4,210,500 00
Public Archives		172,578 37
Public Printing and Stationery		753,344 56
Public Works		50,643,454 01
Reconstruction and Supply		3,403,083 02
Royal Canadian Mounted Police		13,717,042 53
Secretary of State		1,558,814 40
Trade and Commerce		26,942,408 84
Transport		41,496,366 87
Veterans Affairs		80,047,083 88
Pensions (World Wars I and II and military)		102,951,293 44
Total Ordinary Expenditure		1,573,449,933 83

OF CANADA

REVENUE STATEMENT

MARCH 31, 1949

	REVENUE			
	ORDINARY	$ cts.	$	cts.
Tax Revenues—				
Customs Duties			222,975,470	54
Excise Duties			204,651,969	24
Excise Taxes—Sales Tax		390,174,166	93	
Other Excise Taxes		258,834,924	23	
		649,009,091	16	
Less refunds		12,871,403	47	
			636,137,687	69
Income Tax—				
Individuals		762,563,515	94	
Corporations		491,990,124	03	
Dividends, interest, etc., going abroad		40,965,426	35	
Rents and royalties, going abroad		2,480,337	29	
			1,297,999,403	61
Excess Profits Tax			44,791,918	00
Succession Duties			25,549,777	04
Chartered Banks, note circulation tax			165,791	38
Insurance Companies			3,338,759	32
Miscellaneous			531,499	53
Total revenue from taxes			2,436,142,276	35
Non-tax Revenues—				
Post Office		80,604,216	00	
Return on Investments		107,888,904	51	
Bullion and Coinage		3,253,179	32	
Privileges, Licences and Permits		6,435,734	83	
Proceeds from Sales		2,631,815	32	
Services and Service Fees		8,605,649	78	
Refunds of Expenditure		1,687,083	38	
Miscellaneous		1,840,967	67	
			212,947,550	81
Total Ordinary Revenue			2,649,089,827	16

THE GOVERNMENT

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Continued	$ cts.	$ cts
Capital Accounts		
Public Works	15,234,685 23	
Railways	3,238,880 96	
		18,473,566 19
Demobilization and Reconversion		
Agriculture	23,177,772 61	
Civil Service Commission	593,341 63	
External Affairs	5,838,602 25	
Finance	12,457,385 84	
Wartime Prices and Trade Board Administration	3,320,519 86	
Commodity Prices Stabilization Corporation—		
Subsidies and administrative expenses	14,910,943 14	
Labour	5,238,828 66	
Mines and Resources	988,854 13	
National Defence	254,947,359 14	
National Health and Welfare	30,930 02	
Reconstruction and Supply	1,377,435 51	
Trade and Commerce	13,804,403 14	
Transport	1,637,253 11	
Veterans Affairs	6,276,968 11	
Post discharge rehabilitation benefits	44,825,509 09	
War service gratuities	992,287 80	
Re-establishment credits	35,155,388 33	
		425,573,782 37
Special		
Agricultural and Other Projects	11,264,681 30	
Prairie Farm Assistance Act, 1939—		
Administration	402,419 35	
Advances to Prairie Farm Emergency Fund	8,640,139 57	
Canadian Wheat Board—		
Department of Trade and Commerce—		
Deficit in the 1947 crop account, flax division	4,454,250 44	
Reimbursement for expenses of regulating deliveries of grain	128,367 54	
Fraser Valley, B.C. Flood Area—		
Department of Public Works—		
Repairs to Federal Government structures and telegraph and telephone lines	423,647 98	
Department of Trade and Commerce—		
Repairing and reconstructing dykes	4,500,000 00	
Grant for emergency relief and rehabilitation	5,000,000 00	
		34,813,506 18

OF CANADA

REVENUE STATEMENT

MARCH 31, 1949

REVENUE—Continued

Capital Accounts—Refunds	$ cts.	$ cts.
Public Works (Canals)	64,145 26	
Public Works (Miscellaneous)	18,187 14	
		82,332 40

Special Receipts and Other Credits

To Consolidated Fund Revenue—		
Refunds of previous years' special expenditures	16,343 73	
Refunds of previous years' war, demobilization and reconversion expenditures	82,453,142 81	
Miscellaneous war, demobilization and reconversion revenue	8,827,576 92	
Sale of surplus war assets	25,840,284 16	
Donations to the Crown	68,774 67	
Canadian Wheat Board—		
Surpluses in certain accounts	120,642 71	
Investments included as expenditures in previous years transferred to active assets—		
Department of Mines and Resources—		
Loan to Northwest Territories Power Commission—		
Snare River Storage and Power Project	2,454,135 40	
Loan to Yukon Coal Company, Limited	73,931 07	
		119,854,831 47
To Non-Active Accounts—		
Canadian National (West Indies) Steamships, Ltd.—		
Reduction in indebtedness		80,311 37

THE GOVERNMENT

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Concluded	$ cts.	$ cts.
GOVERNMENT OWNED ENTERPRISES		
Net Income Deficits for calendar year 1948—		
Canadian National Railways	33,532,741 12	
Prince Edward Island Car Ferry and Terminals	1,219,880 75	
Trans-Canada Air Lines	2,933,240 38	
National Harbours Board—		
Churchill Harbour	42,632 49	
Quebec Harbour	156,400 83	
Prescott Elevator	38,709 32	
Total losses charged to Consolidated Deficit Account	37,923,604 89	
Loans and Advances, Non-Active, during fiscal year 1948-49—		
National Harbours Board, Schedule L, page 19	1,739,200 98	
		39,662,805 87
OTHER CHARGES		
Write-off of Active Assets to the Consolidated Deficit Account—		
Reduction of Soldier and General Land Settlement Loans	421 59	
Reduction of Veterans Land Act Loans	999,679 54	
Provision for reserve for possible losses on ultimate realization of active assets, charged to Consolidated Deficit Account	75,000,000 00	
Provision for reserve for conditional benefits under The Veterans Land Act 1942, charged to Consolidated Deficit Account	5,630,866 30	
		81,630,967 43
OTHER CHARGES (CONTRA)		
Write-off of Non-Active Assets to the Consolidated Deficit Account—		
Reduction of Seed Grain and Relief Accounts, Department of Mines and Resources	44,666 06	
To Consolidated Deficit Account—transfer from Capital Account—		
Public Works (Miscellaneous), surplus assets transferred to War Assets Corporation—		
St. Malo Shops property	2,242,957 71	
Miscellaneous property	148 59	
		2,287,772 36
Grand Total Expenditure and Debits		2,175,892,334 23
Excess of Revenues over Expenditures carried to Consolidated Deficit Account	613,265,091 57	
Less—Excess of Expenditures over Revenues—		
Capital and Non-Active Accounts	17,762,351 04	
Over-all Surplus or Decrease in Net Debt		595,502,740 53
		2,771,395,074 76

OF CANADA

REVENUE STATEMENT

MARCH 31, 1949

REVENUE—Concluded

OTHER CREDITS (CONTRA)	$ cts.	$ cts.
To Non-Active Accounts—		
Seed Grain and Relief Accounts, Department of Mines and Resources—		
Write-off to Consolidated Deficit Account of yearly established losses	44,666 06	
To Public Works Capital (Miscellaneous)—		
Transfer to Consolidated Deficit Account of surplus assets transferred to War Assets Corporation—		
St. Malo Shops property	2,242,957 71	
Miscellaneous property	148 59	
		2,287,772 36
Grand Total Revenue and Credits		2,771,395,074 76

COMPARATIVE SCHEDULES TO BALANCE SHEET FOR FISCAL YEARS ENDED MARCH 31, 1949 AND MARCH 31, 1948

	1949	1948	Net Increase or Decrease during 1948-49
	$ cts.	$ cts.	$ cts.
Schedule A			
CASH—			
Department of Finance—			
In Current Deposits—			
Canada	61,502,568 67	13,273,996 40	+48,228,572 27
London	3,402,554 19	6,668,130 22	−3,265,576 03
New York	22,982,535 60	14,580,735 32	+8,401,800 28
	87,887,658 46	34,522,861 94	+53,364,796 52
In Special Deposits—			
Bank of Canada Special Funds—			
Bond Redemption Account	216,138 62	1,258,055 56	−1,041,916 94
War Savings Certificates Redemption Account	526,482 44	435,930 07	+90,552 37
Interest Account	649,086 46	758,318 42	−109,231 96
Bank of Montreal, London, Special Funds—			
Bond Redemption Account	508,174 64	658,917 68	−150,743 04
Interest Account	5,791 82	4,029 49	+1,762 33
Bank of Montreal, New York, Special Funds—			
Interest Account	3,624 00	3,151 50	+472 50
Securities Account	392,283 93	400,492 85	−8,208 92
	2,301,581 91	3,518,895 57	−1,217,313 66
In Blocked Currency—			
Denmark	200,044 80	.....	+200,044 80
Spain	282,003 42	.....	+282,003 42
	482,048 22	.....	+482,048 22
Schedule B			
WORKING CAPITAL ADVANCES—DEPARTMENTAL—			
Agriculture—			
Prices Support Account	3,473,294 99	1,061,353 30	+2,411,941 69
Agricultural Products Account	3,789,011 54	16,316,228 81	−12,527,217 27
Fisheries—			
Prices Support Account	1,173,421 46	.....	+1,173,421 46
Finance—			
Assay Office, Vancouver—			
Gold and Silver Purchase Account	27,452 74	75,182 75	−47,730 01
Royal Canadian Mint—(Appendix No. 12)—			
Gold Purchase Account	6,225,739 38	6,832,013 83	−606,274 45
Silver Coinage and Alloy Purchase Account	402,196 38	415,221 63	−13,025 25
Silver Purchase War Medals Account	590,456 70	365,765 78	+224,690 92
Silver Bullion Purchase Account	375,429 99	564,602 26	−189,172 27
Nickel Purchase Account	39,466 29	86,715 88	−47,249 59
Copper Purchase Account	77,222 94	228,676 04	−151,453 10
Steel Purchase Account	155 83	.....	+155 83
Public Printing and Stationery—			
King's Printer Advance—Printing	511,212 14	1,146,405 10	−635,192 96
King's Printer Advance—Stationery	394,903 53	368,513 63	+26,389 90
Trade and Commerce—			
Board of Grain Commissioners—Canada Grain Act	448 62	6,289 19	−5,840 57
Purchase and storage of strategic materials	2,809,189 38	.....	+2,809,189 38
Transport—			
Stores Account	2,029,859 50	1,584,240 42	+445,619 08
	21,919,461 41	29,051 208 62	−7,131,747 21
Schedule C			
WORKING CAPITAL ADVANCES TO CROWN CORPORATIONS—			
Department of Finance—			
Commodity Prices Stabilization Corporation, Ltd.	5,765,583 48	20,676,526 62	−14,910,943 14
Export Credits Insurance Corporation—Capital Surplus	5,000,000 00	5,000,000 00	
Department of Trade and Commerce—			
Canadian Arsenals, Ltd.	5,000,000 00	2,500,000 00	+2,500,000 00
War Assets Corporation	1,439,837 06	1,548,196 89	−108,359 83
Canadian Commercial Corporation	3,500,000 00	2,500,000 00	+1,000,000 00
	20,705,420 54	32,224,723 51	−11,519,302 97

SCHEDULES TO BALANCE SHEET—Continued

	1949	1948	Net Increase or Decrease during 1948-49
	$ cts.	$ cts.	$ cts.
Schedule D			
LOANS TO, AND INVESTMENTS IN, CANADIAN FARM LOAN BOARD—			
Department of Finance—			
Advance for initial operating expenses	50,000 00	50,000 00	
Initial capital advances	5,000,000 00	5,000,000 00	
Capital stock	2,241,838 00	2,241,838 00	
Bonds	14,850,000 00	13,800,000 00	+1,050,000 00
Canadian Fisherman's Loan Act—			
Initial capital advances	29,000 00	29,000 00	
Capital stock	1,519 00	1,519 00	
	22,172,357 00	21,122,357 00	+1,050,000 00
Schedule E			
LOANS TO, AND INVESTMENTS IN, RAILWAY AND STEAMSHIP COMPANIES—			
Department of Transport—			
Canadian Government Railways—Working Capital	16,771,980 54	16,771,980 54	
Canadian National Railways—			
Advances, Refunding Act, 1938	76,890,029 45	76,890,029 45	
Advances, Refunding Act, 1944 (U.S. Dollars)	80,186,000 00	80,186,000 00	
Advances, Refunding Act, 1944 (Can. Dollars)	81,770,308 19	81,770,308 19	
Advances, Refunding Act, 1947	37,259,549 34	37,259,549 34	
Advances, Financing and Guarantee Act, 1940—			
Grand Trunk Railway Debenture Stock	108,157,889 61	108,155,796 70	+2,092 91
Advances, Financing and Guarantee Act, 1941—			
Purchase of securities	8,589,610 90	8,589,610 90	
Advances, Financing and Guarantee Act, 1942—			
Purchase of securities	18,276,036 27	18,276,036 27	
Advances, The War Appropriation (United Kingdom Financing) Act, 1942—			
Purchase of securities	256,415,765 80	256,410,516 53	+5,249 27
Advances, Financing and Guarantee Act, 1947	5,886,566 33	5,886,566 33	
Advances, Financing and Guarantee Act, 1948	6,629,116 36		+6,629,116 36
Advances, Trans-Canada Airlines Act	19,043,022 71	19,043,022 71	
Temporary Loan	12,250,000 00	11,000,000 00	+1,250,000 00
Purchase of railway equipment leased to Canadian National Railways—			
1936 Agreement	1,034,346 24	1,551,519 31	−517,173 07
1943 Agreement	15,616,666 77	17,178,333 45	−1,561,666 68
1944 Agreement	9,556,011 67	10,424,740 01	−868,728 34
1946 Agreement	10,459,473 20	11,331,095 96	−871,622 76
	764,792,373 38	760,725 105 69	+4,067,267 69
Schedule F			
LOANS TO, AND INVESTMENTS IN, MISCELLANEOUS CROWN AGENCIES—			
Department of Finance—			
Export Credits Insurance Corporation—Capital stock	5,000,000 00	5,000,000 00	
Department of Mines and Resources—			
Northwest Territories Power Commission—			
Snare River Storage and Power Project	4,615,000 00		+4,615,000 00
Department of National Revenue—			
Canadian Broadcasting Corporation—			
Loan for capital works	3,250,000 00	2,000,000 00	+1,250,000 00
Department of Trade and Commerce—			
Eldorado Mining and Refining (1944) Limited—stock	9,246,876 82	9,246,876 82	
Polymer Corporation Limited	42,886,297 66	42,886,297 66	
War Assets Corporation—(Stock liability of predecessor company)	250,000 00	250,000 00	
Department of Transport—			
National Harbours Board—Montreal	60,577,759 25	60,227,221 53	+350,537 72
Vancouver	24,725,599 68	24,863,186 76	−137,587 08
	150,551,533 41	144,473,582 77	+6,077,950 64

SCHEDULES TO BALANCE SHEET—Continued

	1949	1948	Net Increase or Decrease during 1948-49
	$ cts.	$ cts.	$ cts.
Schedule G			
LOANS TO PROVINCIAL AND MUNICIPAL GOVERNMENTS—			
Provincial:			
Department of Finance—			
Alberta—Consolidated Loans, 1947 settlement	12,537,295 87	12,883,250 00	−345,954 13
British Columbia—Consolidated Loans, 1947 settlement	24,346,609 01	25,689,028 35	−1,342,419 34
Manitoba—Consolidated Loans, 1947 settlement	18,804,104 01	19,294,776 24	−490,672 23
Saskatchewan—Power Commission	26,880 00	30,720 00	−3,840 00
Seed Grain Loans Guarantee Act, 1938	6,913,396 38	8,707,469 31	−1,794,072 93
Seed Grain Advances, 1908	78,426 40	79,076 89	−650 49
Consolidated Loans, 1947 settlement	34,853,257 68	35,993,804 65	−1,140,546 97
Department of Fisheries—			
British Columbia—Fisheries Research Board of Canada	1,886 11	217 94	+1,668 17
Municipal:			
Department of Finance—			
Municipal Improvements Assistance Act, 1938	4,722,985 54	4,973,759 15	−250,773 61
Department of Transport—			
Dawson Creek—Sewage Disposal System	84,162 12	92,700 00	−8,537 88
	102,369 003 12	107,744,802 53	−5,375,799 41
Schedule H			
LOANS TO UNITED KINGDOM AND OTHER GOVERNMENTS—			
Australia:			
Department of National Defence—			
General Advances	−18 80	273 70	−292 50
Belgium:			
Department of Finance—			
Export Credits Insurance Act—Loan	64,607,534 26	65,596 000 00	−988,465 74
China:			
Department of Finance—			
Export Credits Insurance Act—Loan	50,460,000 00	39,542,147 46	+10,917,852 54
Czechoslovakia:			
Department of Finance—			
Export Credits Insurance Act—Loan	16,673,706 82	15,175,550 11	+1,498,156 71
France:			
Department of Finance—			
Export Credits Insurance Act—Loan	242,672,000 00	206,345 000 00	+36,327,000 00
Interim Credit—Consolidated interest	2,378,000 00	.....	+2,378,000 00
Greece:			
Department of Finance—Loan	6,525,000 00	6,525,000 00	
Netherlands:			
Department of Finance—			
Export Credits Insurance Act—Loan	118,136 572 11	104,839,812 62	+13,296,759 49
Indonesia:			
Department of Finance—			
Export Credits Insurance Act—Loan	15,452,188 21	11,600,000 00	+3,852,188 21
Norway:			
Department of Finance—			
Export Credits Insurance Act—Loan	23,656,985 07	20,364,891 77	+3,292,093 30
Department of National Defence—			
General Advances	2,083 08	3,666 03	−1,582 95
Roumania:			
Department of Finance—Loan	24,329,262 40	24,329,262 40	
Union of Soviet Socialist Republics:			
Department of Finance—			
Export Credits Insurance Act—Loan	2,866,098 69	2,866,098 69	
Department of Trade and Commerce—			
General Advances	8,815,680 52	8,815,680 52	
United Kingdom:			
Department of Finance—			
Loan—The War Appropriation (United Kingdom Financing) Act, 1942	301,992,500 19	331,479,233 30	−29,486,733 11
Loan—United Kingdom Financial Agreement Act, 1946	1,045,000,000 00	1,008,000,000 00	+37,000,000 00
Department of National Defence—			
General Advances	2,260 21	−38,083 34	+40,343 55
United States of America:			
Department of Fisheries—			
Pacific Halibut Treaty—Collectible expenses	19,496 89	11,309 32	+8,187 57
Pacific Salmon Treaty—Collectible expenses	68,872 32	49,674 17	+19,198 15
Pacific Salmon Treaty—Hell's Gate—Collectible expenses	100,655 24	30,120 95	+70,534 29
Department of National Defence—			
General Advances	24,425 57	479,271 73	−454,846 16
	1,923,783,302 78	1,846,014,909 43	+77,768,393 35

SCHEDULES TO BALANCE SHEET—Continued

Schedule I	1949 $ cts.	1948 $ cts.	Net Increase or Decrease during 1948–49 $ cts.
OTHER LOANS AND INVESTMENTS—MISCELLANEOUS—			
Department of Finance—			
Bank for International Settlements	272,785 84	272,785 84	
Montreal Turnpike Trust—Commutation Agreements	14,308 00	14,308 00	
New Westminster Harbour Commission	978,037 23	978,037 23	
Saint John Bridge and Railway Extension Co. Loan	433,900 00	433,900 00	
Department of Mines and Resources—			
Empire Settlement Scheme	117,797 59	117,797 59	
Assistance to Indians	44,098 76	31,662 45	+12,436 31
Seed Grain and Relief	2,089,133 18	2,183,152 29	−94,019 11
Less—Amount transferred to non-active account	−31,706 13	−76,372 19	+44,666 06
Sundry Oil Drilling Operators	783,495 97	1,204,382 77	−420,886 80
Yukon Coal Company Ltd	196,469 18		+196,469 18
Department of National Defence—			
Saskatchewan Power Commission	25,591 69	28,099 60	−2,507 91
Department of Trade and Commerce—			
Algoma Steel Corporation, Ltd.	739,312 93	989,312 93	−250,000 00
Dominion Steel and Coal Corporation, Ltd	966,965 84	1,160,359 01	−193,393 17
Sundry Coal Companies	81,691 91	129,657 30	−47,965 39
Crown Trust Company	54,962 25	46,636 10	+8,326 15
Department of Transport—			
Construction of dock and rail facilities for Steep Rock Iron Mines, Ltd	2,974,800 01	2,818,368 71	+156,431 30
Halifax Pilotage Advance	3,584 26		+3,584 26
Department of Veterans Affairs—			
Soldier Land Settlement Loans	30,692,039 17	32,025,218 21	−1,333,179 04
Less amount transferred to non-active account to provide for revaluation and losses	−16,525,917 49	−16,525,917 49	
British Family Settlement—Canadian portion	2,648,892 01	2,860,136 08	−211,244 07
Soldier Settlement Unallotted Lands	40,777 55	54,043 06	−13,265 51
Veterans Land Act Advances	150,500,274 74	127,041,954 47	+23,458,320 27
Balances receivable under agreements of sale of Crown assets—			
Department of Mines and Resources—			
Abasand Oils, Ltd.	1,841,737 02	2,018,829 31	−177,092 29
Department of Trade and Commerce—			
Algoma Steel Corporation, Ltd.	5,554,119 70	5,842,236 56	−288,116 86
Atlas Steels, Ltd.	615,206 93	639,098 49	−23,891 56
Vivian Diesels and Munitions, Ltd.	139,361 93	150,794 77	−11,432 84
War Assets Corporation—			
North American Cyanamid, Ltd.	2,160,000 00	2,880,000 00	−720,000 00
Department of Transport—			
Steamer *Pelee*		5,000 00	−5,000 00
Cabot Shipping Co. Ltd. (Motor Vessel, *Listowell*)	3,750 00	8,750 00	−5,000 00
	187,415,470 07	167,332,231 09	+20,083,238 98

Schedule J			
SUNDRY SUSPENSE ACCOUNTS—			
Department of Finance—			
Bank of Montreal, Provincial Notes Suspense Account	27,567 83	27,567 83	
Blank Bonds Reserve	70,018 09	70,018 09	
Canadian Sugar Stabilization Corporation, Ltd.—			
Price Stabilization Contingency Reserve (contra)	17,177,514 00	19,992,141 51	−2,814,627 51
Cheque adjustment suspense	2,455 42	2,079 67	+375 75
Depreciation on revaluation of Securities Investment Account	8,171,348 50	13,413,307 52	−5,241,959 02
Retirement fund suspense	154 15	154 15	
Revaluation deficit of the Foreign Exchange Control Board	28,807,124 67	28,807,124 67	
	54,256,182 66	62,312,393 44	−8,056,210 78

Schedule K			
CAPITAL EXPENDITURES—			
Public Works (Canals)—			
Department of Public Works—			
Burlington Bay Canal	308,328 32	308,328 32	
Lake St. Peter	1,164,235 08	1,164,235 08	
Department of Transport—			
Chambly Canal, River Richelieu	579,715 42	579,715 42	
Lachine Canal	10,991,547 81	10,991,547 81	
Murray Canal	1,248,946 71	1,248,946 71	
Ottawa Works	6,871,214 97	6,871,214 97	
Quebec Canal	34,841 69	34,841 69	
Rideau Canal	143,108 12	143,358 12	−250 00
Sault Ste. Marie Canals	4,935,809 42	4,935,809 42	
St. Anne's Lock—Railway Bridge Ile Perrot	150,000 00	150,000 00	
St. Lawrence Canals	34,131,189 70	34,131,289 70	−100 00
St. Lawrence Ship Canal	133,896 80	133,896 80	
St. Ours Locks	614,426 39	614,426 39	

SCHEDULES TO BALANCE SHEET—Continued

Schedule K—Continued	1949 $ cts.	1948 $ cts.	Net Increase or Decrease during 1948-49 $ cts.
CAPITAL EXPENDITURES—*Continued*			
Public Works (Canals)—*Concluded*			
Department of Transport—*Concluded*			
St. Peters Canal	492,023 82	492,023 82	
Tay River Navigation	476,128 73	476,128 73	
Trent Canal Improvements	559,067 70	559,067 70	
Trent River Navigation	19,081,985 04	19,082,888 54	−903 50
Welland Canal	27,301,035 77	27,356,079 53	−55,043 76
Welland Ship Canal	130,811,329 78	130,819,177 78	−7,848 00
Miscellaneous	125 00	125 00	
	240,028,956 27	240,093,101 53	−64,145 26
Public Works (Railways)—			
Department of Transport—			
Canadian Government Railways—			
Canadian Government Railways	64,853,544 02	64,853,544 02	
Cape Breton Railway	104,520 54	104,520 54	
Caraquet and Gulf Shore Railway	209,950 00	209,950 00	
Elgin and Havelock Railway	33,530 00	33,530 00	
Intercolonial Railway	110,829,512 81	110,623,445 79	+206,067 02
International Railway of New Brunswick	2,681,377 35	2,681,377 35	
Lotbiniere and Megantic Railway	336,875 00	336,875 00	
National Transcontinental Railway	161,183,433 04	161,183,433 04	
New Brunswick and Prince Edward Island Railway	361,540 66	361,540 66	
Prince Edward Island Railway	8,330,745 67	8,330,745 67	
Quebec Bridge	21,706,664 49	21,706,664 49	
Quebec and Saguenay Railway	7,120,895 74	7,120,895 74	
Salisbury and Albert Railway	84,390 41	84,390 41	
St. Martin's Railway	72,624 91	72,624 91	
York and Carleton Railway	20,976 16	20,976 16	
Hudson Bay Railway and Terminals—			
Hudson Bay Railway	33,267,964 90	33,263,259 51	+4,705 39
Port Nelson Terminal	6,240,095 86	6,240,095 86	
Residue of cost of Steamer *Sheba*	78,610 58	78,610 58	
Prince Edward Island Car Ferry and Terminals	11,387,711 03	8,698,626 64	+2,689,084 39
Residue of capital cost of S.S. *Charlottetown*	1,194,145 44	1,194,145 44	
Construction of new car ferry	7,032,720 47	6,564,821 57	+467,898 90
Other Railways and Miscellaneous—			
Digby and Annapolis Railway	660,683 09	660,683 09	
North Railway	250,000 00	250,000 00	
Strait of Canso	52,192 28	.....	+52,192 28
Governor General's Cars	71,538 82	71,538 82	
Canadian Government Railways—			
Canada Central Railway—Peace River Bridge	175,000 00	175,000 00	
Residue of capital cost of steamers, *Drummond* and *McKee*	851,853 24	851,853 24	
	439,193,096 51	435,773,148 53	+3,419,947 98
Public Works (Miscellaneous)—			
Department of Reconstruction and Supply—			
St. Malo Shops Property		2,242,957 71	−2,242,957 71
Miscellaneous Property		148 59	−148 59
Department of Public Works—			
Bare Point Breakwater	217,995 90	217,995 90	
Burlington Channel Improvements	1,392,489 77	1,392,489 77	
Canadian Building, London, England	1,539,073 11	1,539,073 11	
Canadian Legation Building, Tokyo, Japan	200,000 00	200,000 00	
Canadian Legation Building and Site, Washington, D.C.	477,754 35	477,754 35	
Cape Tormentine Harbour	95,000 00	95,000 00	
Esquimalt Graving Dock	7,799,761 10	7,799,761 10	
Georgian Bay to Montreal, Waterway Survey	918,796 85	918,796 85	
Government Buildings, Ottawa	35,260,968 34	35,260,968 34	
Halifax Elevator Site	86,511 89	86,511 89	
Halifax Harbour Improvements	13,025,454 11	13,025,454 11	
Kingston Graving Dock	556,589 35	556,589 35	
Land and Cable Telegraph Line	348,320 77	348,320 77	
Levis Graving Dock	971,592 58	971,592 58	
Miscellaneous Post Office Sites	135,735 95	121,600 00	+14,135 95
Miscellaneous Wharves	1,005,929 09	1,201,132 06	−195,202 97
Montreal Harbour Improvements	1,060,342 83	1,060,342 83	
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street	855,581 54	855,581 54	
Port Arthur and Fort William and River Kaministikwia—Improvements	16,249,019 98	16,249,019 98	
Port Colborne Harbour	904,459 39	904,459 39	
Quebec Harbour Improvements	10,326,478 87	10,326,478 87	
Rainy River Lock and Dam	133 80	133 80	

SCHEDULES TO BALANCE SHEET—Continued

Schedule K—Concluded	1949 $ cts.	1948 $ cts.	Net Increase or Decrease during 1948-49 $ cts.
CAPITAL EXPENDITURES—*Concluded*			
Public Works (Miscellaneous)—*Concluded*			
Department of Public Works—*Concluded*			
Sorel Harbour Improvements	1,806,540 71	1,806,540 71	
St. Andrews Rapids, including Red River Improvements	1,569,776 99	1,569,779 99	
Saint John Harbour Improvements	19,300,822 66	19,300,822 66	
Tiffin Harbour Improvements	481,621 59	481,621 59	
Toronto Harbour Improvements	9,331,987 37	9,331,987 37	
Toronto, New Dominion Building	1,166,646 95	1,166,646 95	
Upper St. Lawrence River—Channel Improvements	468,097 68	468,097 68	
Vancouver Harbour Improvements	3,600,078 73	3,600,078 73	
Victoria Harbour, British Columbia, Improvements	5,131,024 94	5,131,024 94	
Victoria Harbour, Ontario, Improvements	761,801 79	761,801 79	
Yukon Territory Works (Part)	1,638,068 55	1,638,068 55	
Department of Transport—			
Northwest Communications System	576,557 10	213,177 99	+363,379 11
Canadian Government Trans-Atlantic Air Service	1,670,000 00	1,670,000 00	
Civil Aviation—Airways and Airports	39,429,116 34	29,001,819 64	+10,427,296 70
Eastern Arctic Patrol	757,719 45	482,415 58	+275,303 87
General Service Workboat, Parry Sound, Ont. Agency	440 66	.....	+440 66
Government Shipbuilding Program	53,325,520 64	53,325,520 64	
Hopper Barge, *Chesterfield*	233,941 30	233,941 30	
Icebreaker and Service Vessels	760,698 87	760,698 87	
Lighthouse Supply and Buoy Vessel for the West Coast	843 10	.....	+843 10
Lighthouse Supply and Buoy Vessel for the East Coast	488,231 46	11,500 00	+476,731 46
Lightship for the Port of Saint John, N.B.	3,339 47	.....	+3,339 47
St. Lawrence River Improvements	93,681,219 38	90,006,460 72	+3,674,758 66
Tug *Ocean Eagle*	91,071 49	91,071 49	
Yukon Territory Works (Part)	283,323 55	283,323 55	
National Harbours Board—			
Churchill, Port and Terminals	12,791,841 46	12,797,436 40	−5,594 94
Prescott Elevator	4,707,440 23	4,707,440 23	
Port Colborne Elevator	2,356,217 60	2,356,217 60	
	349,841,979 63	337,049,654 86	+12,792,324 77
Military Property and Stores—			
Department of National Defence—			
Military Property and Stores	12,699,263 02	12,699,263 02	
Less—Fort Osborne Barracks, Winnipeg	−62,947 27	−62,947 27	
St. Helen's Island, barracks site	−19,783 10	−19,783 10	
	12,616,532 65	12,616,532 65	
Territorial Accounts—			
Department of Mines and Resources—			
Northwest Territories, Organization	1,460,000 00	1,460,000 00	
Northwest Territories, Purchase	1,460,000 00	1,460,000 00	
Northwest Rebellion	826,077 87	826,077 87	
Dominion Lands Expenditure to March 31, 1911	10,425,395 92	10,425,395 92	
Less—Received from Dominion Lands	−4,275,526 11	−4,275,526 11	
	9,895,947 68	9,895,947 68	
	1,051,576,512 74	1,035,428,385 25	+16,148,127 49
Schedule L			
OTHER NON-ACTIVE ASSETS—			
Non-active Loans—Canadian National Steamships—			
Department of Transport—			
Canadian Government Merchant Marine, Limited	8,098,389 16	8,098,389 16	
Canadian National (West Indies) Steamships, Ltd.	3,618,505 74	3,698,817 11	−80,311 37
	11,716,894 90	11,797,206 27	−80,311 37
Non-active Advances—National Harbours Board—			
Department of Transport—			
Chicoutimi	3,811,603 58	3,811,188 58	+415 00
Churchill	39,571 27	15,572 25	+23,999 02
Halifax	12,597,382 52	12,497,278 31	+100,104 21
Montreal-Jacques Cartier Bridge—Advances for payment of guaranteed interest	7,234,031 00	7,086,031 00	+148,000 00
Port Colborne Elevator	4,573 35	819 46	+3,753 89
Quebec	27,836,629 80	27,828,353 13	+8,276 67
Saint John	18,779,791 12	17,325,663 93	+1,454,127 19
Three Rivers	3,985,193 39	3,984,668 39	+525 00
	74,288,776 03	72,549,575 05	+1,739,200 98

SCHEDULES TO BALANCE SHEET—Continued

Schedule L—Concluded	1949 $ cts.	1948 $ cts.	Net Increase or Decrease during 1948-49 $ cts.
OTHER NON-ACTIVE ASSETS—*Concluded*			
Miscellaneous Non-active Accounts—			
Canadian Pacific Railway (old)	62,791,435 25	62,791,435 25	
Canadian National Railways Securities Trust Stock	378,518,135 02	378,518,135 02	
Canadian National Railway Stock	18,000,000 00	18,000,000 00	
Loans and Advances—			
Railways and Steamships—			
Canadian Pacific Railway—			
Advances under Relief Acts	1,447,222 71	1,447,222 71	
Sundry Government Agencies—			
High Commissioner's Office Suspense (External Affairs)	2,043 17	2,043 17	
Soldier and General Land Settlement Loans	16,525,917 49	16,525,917 49	
Seed Grain and Relief (Department of Mines and Resources)	31,706 13	76,372 19	−44,666 06
Other Governments—			
Italian Government—Wheat purchases 1915 (Department of Trade and Commerce)	702 52	702 52	
Russian Government—Saddlery purchases 1915 (Department of National Defence—Army)	55,571 82	55,571 82	
Miscellaneous—			
Victoria Shipowner's Ltd.—Balance remaining after liquidation (Department of Transport)	621,987 05	621,987 05	
Investments—			
Department of Finance—			
Earl of Selkirk Mortgage on property in Township of Moulton	13,900 00	13,900 00	
Quebec Turnpike Trust Bonds	20,000 00	20,000,00	
Department of Transport—			
Grand Trunk Railway Preference Stock	121,739 65	121,739 65	
Department of Veterans Affairs—			
University Hospital, Edmonton, Alberta	100,000 00	100,000 00	
Defalcation and Deficiency Suspense Accounts—			
Department of Finance—			
Bonds, Interest and Notes Adjustment Account	16,793 52	16,793 52	
Coupons—New York Loans	45,738 50	45,738 50	
Department of Mines Suspense Account	11,208 45	11,208 45	
	478,324,101 28	478,368,767 34	−44,666 06
	564,329,772 21	562,715,548 66	+1,614,223 55

Schedule M			
FLOATING DEBT—			
Matured Funded Debt Outstanding—			
Payable in Canada—			
Debenture Stock, 5 per cent, 1919	1,000,00	1,000 00	
Debenture Stock, 5½ per cent, 1921	200 00	200 00	
Dominion of Canada Savings Certificates	4,055 00	4,090 00	−35 00
War Savings Certificates, 1917	8,620 00	8,630 00	−10 00
War Savings and Thrift Stamps, 1919	72,959 75	73,110 25	−150 50
Province of Canada 5 per cent Loan Debentures	400 00	400 00	
Province of New Brunswick 6 per cent Loan Debentures	600 00	600 00	
Provincial Notes, Nova Scotia	39,162 10	39,162 10	
Unpaid Warrants, Prince Edward Island	549 59	549 59	
War Loan 1915-25, 5 per cent	4,500 00	4,600 00	−100 00
War Loan 1916-31, 5 per cent	8,300 00	8,400 00	−100 00
Victory Loan, 1917-22, 5½ per cent	37,700 00	38,400 00	−700 00
Victory Loan, 1917-27, 5½ per cent	9,000 00	9,100 00	−100 00
Victory Loan, 1917-37, 5½ per cent	15,400 00	16,650 00	−1,250 00
Victory Loan, 1918-23, 5½ per cent	44,450 00	44,950 00	−500 00
Victory Loan, 1918-33, 5½ per cent	36,850 00	39,250 00	−2,400 00
Victory Loan, 1919-24, 5½ per cent	23,400 00	23,400 00	
Victory Loan, 1919-34, 5½ per cent	76,450 00	79,750 00	−3,300 00
Renewal Loan, 1922-27, 5½ per cent	3,200 00	3,350 00	−150 00
Renewal Loan, 1922-32, 5½ per cent	9,500 00	9,600 00	−100 00
Refunding Loan, 1923-28, 5 per cent	1,000 00	1,000 00	
Refunding Loan, 1923-43, 5 per cent	81,800 00	170,700 00	−88,900 00
Refunding Loan, 1924-44, 4½ per cent	69,600 00	103,800 00	−34,200 00
Refunding Loan, 1925-40, 4½ per cent	36,700 00	44,800 00	−8,100 00
Refunding Loan, 1926-46, 4½ per cent	113,900 00	243,700 00	−129,800 00
Refunding Loan, 1933-45, 4 per cent	90,900 00	130,500 00	−39,600 00
Refunding Loan, 1934-42, 3 per cent	6,000 00	23,000 00	−17,000 00
Refunding Loan, 1934-49, 3½ per cent (called)	196,600 00	350,000 00	−153,400 00
Refunding Loan, 1937 44, 2½ per cent	1,000 00	1,000 00	
Refunding Loan, 1937-51, 3¼ per cent (called)	2,311 800 00		+2,311,800 00
National Service Loan, 1931-36, 5 per cent	3,700 00	3,700 00	
National Service Loan, 1931-41, 5 per cent	102,500 00	151,000 00	−48,500 00
Loan of 1932-35, 4 per cent	2,000 00	2,000 00	

SCHEDULES TO BALANCE SHEET—Continued

Schedule M—Continued	1949 $ cts.	1948 $ cts.	Net Increase or Decrease during 1948-49 $ cts.
FLOATING DEBT—*Continued*			
Matured Funded Debt Outstanding—*Concluded*			
Payable in Canada—*Concluded*			
Loan of 1932-52, 4 per cent (called)	393,000 00	2,882,000 00	−2,489,000 00
Loan of 1935-43, 2½ per cent	2,000 00	4,000 00	−2,000 00
Conversion Loan, 1937-49, 3½ per cent (called)	95,100 00	143,600 00	−48,500 00
Conversion Loan, 1931-56, 4½ per cent (called)	175,000 00	362,600 00	−187,600 00
Conversion Loan, 1931-57, 4½ per cent (called)	349,800 00	1,984,900 00	−1,635,100 00
Conversion Loan, 1931-58, 4½ per cent (called)	4,974,700 00	.....	+4,974,700 00
First War Loan, 1940, 3½ per cent	4,932,350 00	5,513,950 00	−581,600 00
Victory Loan, 1941-46, 2 per cent	72,000 00	183,000 00	−111,000 00
Second Victory Loan, 1942-48, 2½ per cent	299,000 00	2,042,000 00	−1,743,000 00
Third Victory Loan, 1942-46, 1¾ per cent	63,000 00	93,000 00	−30,000 00
Fourth Victory Loan, 1943-46, 1¾ per cent	77,000 00	164,000 00	−87,000 00
Fifth Victory Loan, 1943-47, 1½ per cent	148,000 00	347,000 00	−199 000 00
Sixth Victory Loan, 1944-48, 1½ per cent	198,000 00	2,593,000 00	−2,395,000 00
Seventh Victory Loan, 1944-48, 1½ per cent	400,000 00	.....	+400,000 00
4½ Year Notes, 1936-41, 1 per cent	3,000 00	3,000 00	
Non-interest bearing certificates	54,515 78	328,926 72	−274,410 94
War Savings Certificates, 1940	15,414,905 00	10,907,495 00	+4,507,410 00
War Savings Stamps, 1940	2,532,660 00	2,797,154 00	−264,494 00
Refundable portion of personal income tax	1,198,103 26	.....	+1,198,103 26
	34,795,930 48	31,980,017 66	+2,815,912 82
Payable in Canada and New York—			
War Loan, 1917-37, 5 per cent	13,400 00	14,900 00	−1,500 00
Payable in London—			
Loan of 1884 (1909-34), 3½ per cent	210 44	210 44	
3 per cent Loan due July 1, 1938	806 01	806 01	
Canadian Pacific Railway Land Grant Loan, 3½ per cent, due July 1, 1938	1,612 00	2,015 00	−403 00
Loan of 1930-50, 3½ per cent (called)	24,180 01	87,854 01	−63,674 00
Loan of 1940-60, 4 per cent (called)	481,334 82	536,969 86	−55,635 04
Loan of 1897-1947, 2½ per cent	241 79	31,272 79	−31,031 00
Sundry Loans and Debentures	2,182 86	2,182 86	
	510,567 93	661,310 97	−150,743 04
Payable in New York—			
Loan of 1919-29, 5½ per cent	2,200 00	2,200 00	
Loan of 1922-52, 5 per cent (called)	322,000 00	782,000 00	−460,000 00
Loan of 1926-36, 4½ per cent	7,000 00	7,000 00	
Loan of 1935-45, 2½ per cent	15,000 00	153,000 00	−138,000 00
Loan of 1937-44, 2½ per cent	.....	37,000 00	−37,000 00
Loan of 1937-67, 3 per cent (called)	153,000 00	304,000 00	−151,000 00
Loan of 1938-68, 3 per cent (called)	53,000 00	120,000 00	−67,000 00
Loan of 1943-48, 2½ per cent	.....	54,000 00	−54,000 00
Loan of 1943-53, 3 per cent (called)	1,000 00	2,000 00	−1,000 00
	553,200 00	1,461,200 00	−908,000 00
	35,873,098 41	34,117,428 63	+1,755,669 78
Notes and other obligations payable on demand—			
Compensation to Seigneurs	11,827 40	11,827 40	
Dominion Stock, Issue B, 3½ per cent	3,700 00	3,700 00	
Eldorado Mining and Refining Ltd.—			
Unpresented Capital Stock (Dept. of Trade and Commerce)	83,263 95	99,937 80	−16,673 85
Non-negotiable non-interest bearing notes payable on demand—			
To the International Bank for Reconstruction and Development	57,915,000 00	57,915,000 00	
To the International Monetary Fund	194,000,000 00	194,000,000 00	
	252,013,791 35	252,030,465 20	−16,673 85
Interest Due and Outstanding—			
Unpaid Interest—Domestic Loans	81,437,763 55	77,039,421 92	+4,398,341 63
Canada and New York Loans	8,642 50	9,245 00	−602 50
New York Loans	498,379 38	751,164 49	−252,785 11
London Loans	42,662 32	41,251 62	+1,410 70
Unpaid Dividends—Province of Prince Edward Island	867 25	867 25	
Nova Scotia	795 80	795 80	
New Brunswick	1,279 00	1,279 00	
Province of Canada	4,663 18	4,663 18	
British Columbia	33 67	33 67	
Dominion Stock	3,717 33	3,717 33	
Unpaid Warrants, Canada—former years	49 36	49 36	
	81,998,853 34	77,852,488 62	+4,146,364 72

SCHEDULES TO BALANCE SHEET—Continued

	1949	1948	Net Increase or Decrease during 1948-49
Schedule M—Concluded	$ cts.	$ cts.	$ cts.
Outstanding Cheques and Warrants—			
Treasury Cheques	73,467,661 95	85,255,664 41	−11,788,002 46
Imprest Account Cheques	20,240 43	18,874 05	+1,366 38
Less—Unclaimed registered interest (letter of credit) cheques adjustment account	−9 63	−9 63	
Department of Agriculture—			
Drought Area—cattle market service, outstanding warrants	24 41	24 41	
Hog premiums, outstanding warrants	413,395 00	629,447 19	−216,052 19
Wheat acreage reduction payments, outstanding warrants	1,769 62	1,911 74	−142 12
Department of National Defence—			
Outstanding relief vouchers	1,148 00	1,148 00	
Department of Trade and Commerce—			
Outstanding wheat bonus certificates	7,755 28	7,772 23	−16 95
	73,911,985 06	85,914,832 40	−12,002,847 34
Post Office Department—			
Post Office (net liability for Money Orders, etc.)	6,902,102 70	8,689,205 74	−1,787,103 04
	450,699,830 86	458,604,420 59	−7,904,589 73
Schedule N			
Deposit and Trust Accounts, Miscellaneous—			
Department of Agriculture—			
Deposits for purchase of supplies—Sundry Governments		15,778 54	−15,778 54
Commonwealth Bureau of Biological Control	28,564 63	15,691 87	+12,872 76
Department of External Affairs—			
Empress of Ireland Relief Fund		815 25	−815 25
Department of Finance—			
Bank Circulation Redemption Fund	930,570 05	1,107,657 49	−177,087 44
Companies in liquidation—			
Canadian Home Investment Company, Limited	4,878 80	4,878 80	
Montreal-Canada Fire Insurance Company	605 09	605 09	
Ontario Fire Insurance Company	12,458 65	12,458 65	
Dominion Trust Company	8,931 10	8,931 10	
Western Mutual Fire Insurance Company	516 97	516 97	
Western Canada Fire Insurance Company	443 00	443 00	
Great North Insurance Company	344 70	344 70	
York County Loan and Savings Company	35,468 36	35,468 36	
Rimouski Fire Insurance Company	3,030 53	3,030 53	
Common School Funds—Ontario and Quebec	2,677,770 70	2,677,770 70	
Contractors' Securities—Cash (Sundry Departments)	7,160,155 93	5,119,687 26	+2,040,468 67
Canadian National Railways—			
Equipment Issue, 1923—Redemption Account	5,500 00	5,500 00	
Guaranteed Bond Issues—Outstanding Interest	126,425 00	123,125 00	+3,300 00
Defunct Banks—Balance to meet unclaimed deposits—			
Bank of Vancouver	8,657 40	8,657 40	
Banque du Peuple	6,349 82	6,349 82	
Banque St. Hyacinthe	2,428 64	2,428 64	
Banque St. Jean	67 61	67 61	
Banque Ville-Marie	4,669 59	4,669 59	
Central Bank	2,225 94	2,225 94	
Commercial Bank of Manitoba	328 36	328 36	
Ontario Bank	21,592 71	21,592 71	
Home Bank Creditors Relief Suspense	8,618 14	8,618 14	
King George V Silver Jubilee Cancer Fund for Canada	36,000 00	186,000 00	−150,000 00
Canadian Sugar Stabilization Corporation Ltd.—			
Price Stabilization Contingency Reserve (contra)	17,177,514 00	19,992,141 51	−2,814,627 51
Penny Bank of Ontario—Outstanding Cheques	135 82		+135 82
Unclaimed Dividends—Liquidations under the Bankruptcy Act	128,436 39	124,700 99	+3,735 40
William Scott Estate	9,350 60	9,905 60	−555 00
Department of Fisheries—			
Atlantic Herring Investigation	1,892 90	2,674 28	−781 38
Department of Labour—			
Fair Wage Suspense	4,419 20	6,480 07	−2,060 87
Polish Agricultural Workers	10,416 46	230,865 47	−220,449 01
Department of Mines and Resources—			
Eskimo Family Allowances	576,184 06	500,875 01	+75,309 05
Land Assurance Fund	23,526 18	22,485 71	+1,040 47
Liquor Profits—Northwest Territories	572,904 11	444,129 98	+128,774 13
Lake Minnewanka Development—Landscaping	4,747 10	24,730 98	−19,983 88
Public Administrator—Districts of Franklin and Keewatin, N.W.T.	198 71	201 61	−2 90
Indian Family Allowances	258,967 47	265,480 82	−6,513 35
Unclaimed Wages—Government Agencies—Lands and Development Services	17 75	17 75	
Unclaimed Wages—Government Agencies—Indian Affairs Branch	69 98	69 98	
Wild Animal Shipment from National Parks	310 00	1,332 50	−1,022 50

SCHEDULES TO BALANCE SHEET—Continued

Schedule N—Continued	1949 $ cts.	1948 $ cts.	Net Increase or Decrease during 1948-49 $ cts.
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—*Continued*			
Department of National Defence—			
Estates—World War I	83,734 81	83,734 81	
Estates—World War II	33,266 23	98,694 35	−65,428 12
Deductions and Pay—Prisoners of War	135,537 00	136,440 86	−903 86
Defence Research Board—Extra-mural research grants	485,092 00	113,200 00	+371 892 00
National Rifle Association		86 80	−86 80
Royal Military College Cadets Trust Fund	12,213 85		+12,213 85
Strathcona Trust Fund	500,000 00	500,000 00	
Unclaimed Wages—Government Agencies	17,269 75	17,269 75	
United Kingdom Prisoners of War Trust Account	674 47	98,794 75	−98,120 28
British Admiralty—Pensions deductions	7,368 98	11 02	+7,357 96
Royal Canadian Naval College Trust Fund	4,867 92	3,325 11	+1,542 81
McKee Trophy Fund	1,015 00	1,043 88	−28 88
Less—Amount invested and held in bonds	−1,000 00	−1,000 00	
R.A.F. Discharge Benefits	1,223 75	6,278 74	−5,054 99
Department of National Health and Welfare—			
National Physical Fitness Fund	205,946 39	189,611 30	+16,335 09
Department of National Revenue—Customs and Excise—			
Guarantee deposits	15,000 00		+15,000 00
Privy Council Office—			
National Capital Fund	1,750,000 00		+1,750,000 00
Department of Public Works—			
Burrard Dry Dock Pontoons—Replacement Fund	82,847 38	78,087 46	+4,759 92
Contractors' Securities—Held for creditors	17,479 65	495 18	+16,984 47
Fraser River Bridge—Maintenance	337,810 92	282,990 09	+54,820 83
Guarantee deposits	13,161 81	5,735 29	+7,426 52
National Gallery of Canada—Special	18,147 00	13,153 75	+4,993 25
Less—Amount invested and held in bonds	−1,000 00	−1,000 00	
Department of Reconstruction and Supply—			
Government of India—Supplies		4,303 46	−4,303 46
Government of the United States of America—War Supplies, Limited		10,484,382 05	−10,484,382 05
National Film Board—Prepayment on film activities	18,029 85	19,191 40	−1,161 55
Royal Canadian Mounted Police—			
Benefit Fund	87,506 52	97,187 11	−9,680 59
Less—Amount invested and held in bonds	−40,900 00	−40,900 00	
Secretary of State—			
Internment Operations Fund	22,251 48	22,251 48	
Prisoners of War—Funds	5,981 28	5,981 28	
Department of Trade and Commerce—			
Board of Grain Commissioners—Grain overages	17,548 19	17,532 05	+16 14
Unclaimed Wages—Government Agencies	76,434 52	76,459 34	−24 82
Government of Turkey—Supplies	109 29	109 29	
Government of the United Kingdom—Supplies	169,281 95	182,201 81	−12,919 86
National Research Council—			
Atomic Energy Project	43,338 75	169,827 26	−126,488 51
Royalties and Patent Rights	196,166 62	292,314 15	−96,147 53
Less—Amount invested and held in bonds	−168,000 00	−258,000 00	+90,000 00
Special Fund	430,689 53	197,120 00	+233,569 53
Sir Frederick Banting Fund	952,380 04	956,429 31	−4,049 27
Trust Fund	221,936 60	206,454 66	+15,481 94
Unclaimed Wages—Government Agencies—Atomic Energy Project	519 09		+519 09
Norwegian Shipping and Trade Mission		13,479 29	−13,479 29
Space rental deposits—Canadian International Trade Fair	206,975 47		+206,975 47
Technical Workers	5,600 00	5,100 00	+500 00
UNRRA—Special Funds		1,317,380 34	−1,317,380 34
Department of Transport—			
Canadian Broadcasting Corporation Funds	52,642 65	45,595 86	+7,046 79
Guarantee deposits	34,309 93	26,967 46	+7,342 47
Intercolonial and P.E.I. Railway-Employees' Provident Fund	7,586 89	4,274 37	+3,312 52
National Harbours Board—			
Special Account No. 1	1,364,005 37	1,507,130 10	−143,124 73
Special Account No. 2	430,472 40	303,051 68	+127,420 72
Special Account No. 3	440,093 67	271,099 96	+168,993 71
Unclaimed moneys due Canadian Seamen	6,922 85	9,591 12	−2,668 27
Less—Amount invested and held in bonds	−100 00	−100 00	
Unclaimed Wages—Government Agencies	4,856 39	4,856 39	
Webster Trophy—Special Fund	246 50	246 00	+0 50
Less—Amount invested and held in bonds	−200 00	−200 00	
Department of Veterans Affairs—			
Canadian Pension Commission—			
Florence Martineau (R.C.A.F.) Fund	3,935 00	3,935 00	
Regimental Fund, 230th Forestry Battalion	1,150 49	1,150 49	
W. A. Black Benefit Fund	992 73	3,932 85	−2,940 12
War Special Assistance Fund	18,664 27	18,573 72	+90 55
Army Benevolent Fund	9,213,546 69	8,745,867 18	+467,679 51
Less—Amount invested and held in bonds	−313,300 00	−12,000 00	−301,300 00
Army Veterans Benevolent Fund	54,481 43	34,680 83	+19,800 60
Canadian Canteen Fund—World War I	3,395 75	5,410 34	−2,014 59

SCHEDULES TO BALANCE SHEET—Continued

Schedule N—Concluded	1949 $ cts.	1948 $ cts.	Net Increase or Decrease during 1948-49 $ cts.
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—*Concluded*			
Department of Veterans Affairs—*Concluded*			
Detention Allowances Fund—Canadian Seamen	13,820 96	17,186 13	−3,365 17
Estates Fund	56,999 25	58,487 92	−1,488 67
Pensions Administration Trust Fund	2,172,142 75	1,814,499 83	+357,642 92
Veterans Deferred Insurance Premiums	1,514,142 81	1,349,182 32	+164,960 49
War Service Gratuity Fund	95,451 27	97,360 31	−1,909 04
War Service Grants Act, 1944—Deferred Payments	118,095 08	171,945 19	−53,850 11
	51,116,553 67	60,878,216 25	−9,761,662 58
Schedule O			
INSURANCE, PENSION AND GUARANTY ACCOUNTS—			
Insurance and Guaranty Funds—			
Department of Finance—			
Insurance Fund—Civil Service	22,465,603 17	21,230,993 34	+1,234,609 83
Government Officers' Guarantee Fund	564,430 51	522,545 69	+41,884 82
War Damage Insurance Special Account—General	94,224 12	96,329 04	−2,104 92
Department of Labour—			
Unemployment Insurance Fund	539,585,855 01	455,839,748 66	+83,746,106 35
Less—Investment in bonds and accrued interest (Department of Labour, Part II)	−522,149,271 37	−446,187,352 67	−75,961,918 70
Department of Veterans Affairs—			
Insurance Fund—Returned Soldiers	24,986,391 91	24,589,283 05	+397,108 86
Veterans Insurance Account	4,156,238 49	2,355,705 45	+1,800,533 04
Veterans Land Act Fire Insurance Fund	191,749 43	170,827 93	+20,921 50
	69,895,221 27	58,618,080 49	+11,277,140 78
Schedule P			
INSURANCE, PENSION AND GUARANTY ACCOUNTS—			
Pension and Retirement Funds—			
Department of Agriculture—			
Retirement Fund	7,947 43	.....	+7,947 43
Department of Finance—			
Superannuation Account	94,940,744 67	90,365,713 85	+4,575,030 82
Retirement Fund	15,433,861 69	14,719,076 64	+714,785 05
Retirement Fund—Central Pay Office	2,343,282 46	.....	+2,343,282 46
Retirement Fund—Canadian Farm Loan Board	2,023 95	.....	+2,023 95
Department of Fisheries—			
Retirement Fund	1,226 15	.....	+1,226 15
Library of Parliament—			
Retirement Fund	6,722 63	.....	+6,722 63
Department of Mines and Resources—			
Retirement Fund—Lands and Development Services	2,974 80	.....	+2,974 80
Retirement Fund—Mines, Forests and Scientific Services	486 13	.....	+486 13
Department of National Defence—			
Permanent Services Pension Account	28,794,056 24	14,487,083 31	+14,306,972 93
Retirement Fund	947,763 12	.....	+947,763 12
Post Office Department—			
Retirement Fund	2,847 01	.....	+2,847 01
Department of Public Printing and Stationery—			
Retirement Fund	7,040 39	.....	+7,040 39
Department of Public Works—			
Retirement Fund	2,640 17	.....	+2,640 17
Royal Canadian Mounted Police—			
Dependents' Pension Fund	833,827 93	651,639 62	+182,188 31
Retirement Fund	27 38	.....	+27 38
Senate—			
Retirement Fund	15,544 52	.....	+15,544 52
Department of Trade and Commerce—			
Retirement Fund	719 51	.....	+719 51
Retirement Fund—National Research Council—Atomic Energy Project	25,125 81	.....	+25,125 81
Department of Transport—			
Retirement Fund	10,368 82	.....	+10,368 82
Pilots' Pension Funds—			
Halifax	163,523 16	157,285 63	+6,237 53
Less—Amount invested and held in bonds (Appendix No. 5)	−160,500 00	−156,500 00	−4,000 00
Sydney	147,339 25	143,192 62	+4,146 63
Less—Amount invested and held in bonds (Appendix No. 6)	−142,000 00	−143,000 00	+1,000 00
Saint John	118,511 03	114,231 91	+4,279 12
Less—Amount invested and held in bonds (Appendix No. 7)	−101,500 00	−103,000 00	+1,500 00
Montreal	346,375 89	323,735 11	+22,640 78
Less—Amount invested and held in bonds (Appendix No. 8)	−241,000 00	−268,000 00	+27,000 00
British Columbia	216,589 06	200,040 78	+16,548 28
Less—Amount invested and held in bonds (Appendix No. 9)	−143,000 00	−145,000 00	+2,000 00
National Harbours Board—Pension Fund	2,799,240 00	2,249,087 79	+550,152 21
	146,382,809 20	122,595,587 26	+23,787,221 94

SCHEDULES TO BALANCE SHEET—Continued

	1949	1948	Net Increase or Decrease during 1948-49
	$ cts.	$ cts.	$ cts.
Schedule Q			
DEFERRED CREDITS—			
Department of Finance—			
German Reparations Credits—Spain	282,003 42		+282,003 42
Interest Special Account—Interest accrued—			
Canada Savings Bonds, 1947		153,092 23	−153,092 23
Canada Savings Bonds, 1948	118,193 41		+118,193 41
Military Relief Credits—Denmark	200,044 80		+200,044 80
Department of Mines and Resources—			
Distressed Canadian Nationals outside of Canada	24,643 91	77,836 48	−53,192 57
Department of National Revenue—Suspense	33,735 31	25,761 51	+7,973 80
Royal Canadian Mounted Police—			
Provincial Pensions Fund	87,450 08	81,874 37	+5,575 71
General—			
Income Tax Deductions Suspense—			
Central Pay Office—Sundry Departments	66,524 67	135,784 76	−69,260 09
Unemployment Insurance Deductions Suspense—			
Central Pay Office—Sundry Departments	2,392 28	1,945 34	+446 94
Instalment Purchases of Bonds—			
Public Service—			
Ninth Victory Loan, 1945	1,580,801 30	1,748,820 52	−168,019 22
Canada Savings Bonds, 1946		129,133 37	−129,133 37
Canada Savings Bonds, 1947	84,249 63	1,353,851 23	−1,269,601 60
Canada Savings Bonds, 1948	1,453,721 75		+1,453,721 75
Pay-list deductions for income tax, purchase of bonds, etc.—			
Agriculture	23,096 28	10,651 31	+12,444 97
Labour		493 93	−493 93
Mines and Resources		209 78	−209 78
National Defence	393,779 16	260,276 13	+133,503 03
Post Office		3 50	−3 50
Public Printing and Stationery		20 93	−20 93
	4,350,636 00	3,979,755 39	+370,880 61
Schedule R			
SUNDRY SUSPENSE ACCOUNTS—			
Agriculture—			
Unclaimed cheques	16,395 42	10,883 38	+5,512 04
Suspense Account	525 71	315 97	+209 74
UNRRA		42,342 12	−42,342 12
Civil Service Commission—			
Unclaimed cheques	7 00	7 00	
External Affairs—			
Suspense Account	12,332 44	22,186 89	−9,854 45
Unclaimed cheques	166 03	69 03	+97 00
Finance—			
Canadian Wheat Board	6,324,789 99	6,324,789 99	
Cash Suspense—Unallocated Funds	64,391 16	4,281 10	+60,110 06
Ernest Davis Estate	6,383 31	6,268 81	+114 50
German Reparations	561,164 04	130,078 12	+431,085 92
George Mayo Estate (War Donation)	14,010 14	13,750 00	+260 14
George H. Keeler Estate	655 14	655 14	
Government of the United Kingdom General Settlement Account		737,201 60	−737,201 60
Matured bonds and interest unclaimed	73,203 80	73,952 30	−748 50
Victory Loans, 1917-18-19—at credit of subscribers in arrears	207,330 45	207,347 70	−17 25
Victory Loans, 1917-18-19—Canvassers Account	1,620 83	1,620 83	
Loan subscriptions at credit of subscribers in arrears—			
Victory Loan, 1941	4,423 90	4,285 89	+138 01
2nd Victory Loan, 1942	11,934 82	12,394 82	−460 00
3rd Victory Loan, 1942	8,121 18	10,589 06	−2,467 88
4th Victory Loan, 1943	8,813 09	12,927 82	−4,114 73
5th Victory Loan, 1943	6,878 48	9,752 55	−2,874 07
6th Victory Loan, 1944	6,033 60	8,767 87	−2,734 27
7th Victory Loan, 1944	8,926 87	16,544 82	−7,617 95
8th Victory Loan, 1945	9,162 14	35,617 12	−26,454 98
9th Victory Loan, 1945	4,695 52	4,706 46	−10 94
Canada Savings Bonds, 1946	1,514 79	229 03	+1,285 76
Canada Savings Bonds, 1947	334 50	2 50	+332 00
Unclaimed Award—Exchequer Court of Canada, British Columbia Admiralty District	1,831 17	1,831 17	
Unclaimed cheques	45,171 01	45,088 18	+82 83
Unclaimed Government drafts	1,233 77	1,233 77	
Unclaimed War Damage Insurance refunds	5,262 34	4,855 77	+406 57
Unclaimed War Savings Certificates and Stamps	220,501 27	209,736 57	+10,764 70
Unredeemable coupons	5,288 04	816 10	+4,471 94
War Savings Certificates Instalments	1,881 15	1,320 75	+560 40
Wartime Prices and Trade Board	873 54	1,194 44	−320 90
Fisheries—			
Suspense Account	12,347 44		+12,347 44
Unclaimed cheques	2,826 40	2,744 55	+81 85
Unclaimed Government drafts	35 00	35 00	

SCHEDULES TO BALANCE SHEET—Continued

Schedule R—Concluded	1949 $ cts.	1948 $ cts.	Net Increase or Decrease during 1948-49 $ cts
SUNDRY SUSPENSE ACCOUNTS—*Concluded*			
House of Commons—			
Unclaimed cheques	34 92	34 92	
Justice—			
Unclaimed cheques	150 00	150 00	
Labour—			
Suspense Account (Department)	1,699 54	125 00	+1,574 54
Suspense Account (Unemployment Insurance Commission)	471 46	785 29	−313 83
Unclaimed cheques	32,712 58	32,707 84	+4 74
Unclaimed Government drafts	14 70	14 70	
Mines and Resources—			
Emergency Gold Mining Assistance—holdbacks	1,712,047 37		+1,712,047 37
Immigration Guarantee and Special Funds	540,454 22	592,882 99	−52,428 77
Mines, Forests and Scientific Services Suspense Account	1,322 84		+1,322 84
Surveys and Engineering (now Lands and Development Services) Suspense Account	3,310 75	4,278 55	−967 80
Unclaimed cheques	1,023 58	829 28	+194 30
National Defence—			
Deferred Pay—Permanent Services	356,677 11	206,554 41	+150,122 70
Relief allowances	7,907 90	7,907 90	
Suspense Account	333,551 11	707,358 26	−373,807 15
Inspection Board of Canada		1,981 95	−1,981 95
Unclaimed cheques	158,391 20	169,652 33	−11,261 13
Unclaimed Government drafts	4,021 48	3,615 99	+405 49
Loan subscriptions at credit of subscribers in arrears	1,699 62	1,692 78	+6 84
Naval Service Headquarters Canteen	2,095 98	4,623 15	−2,527 17
National Revenue—			
Income Tax Appeals—Fees	315 00		+315 00
Income Tax Appeals—Security deposits	48,000 00	43,200 50	+4,799 50
Provincial Corporation Income Tax collections	42,497,330 66	13,728,519 90	+28,768,810 76
Unclaimed cheques—Taxation	1,124,937 55	795,446 94	+329,490 61
Customs and Excise	255 75		+255 75
National Health and Welfare—			
Unclaimed cheques	1,356 96	1,356 96	
Post Office—			
Unclaimed cheques	1,128 17	383 60	+744 57
Privy Council—			
Unclaimed cheques—Federal District Commission	68 60	68 60	
Public Printing and Stationery—			
Unclaimed cheques	25 50	25 50	
Public Works—			
Suspense Account	7,200 00		+7,200 00
Unclaimed cheques	8,504 93	8,223 37	+281 56
Royal Canadian Mounted Police—			
Unclaimed cheques	212 38	37 38	+175 00
Reconstruction and Supply—			
Unclaimed cheques—National Film Board	8 08	8 08	
Secretary of State—			
Unclaimed cheques	136 55	127 55	+9 00
Trade and Commerce—			
Loan subscriptions at credit of subscribers in arrears	754 48	720 88	+33 60
Suspense Account	519,673 61	2,257,429 85	−1,737,756 24
Unclaimed cheques—Department	2,100 07	2,097 07	+3 00
Atomic Energy Project	16 96		+16 96
Transport—			
Canadian Government Merchant Marine—War Operations	2,584,236 73	2,499,366 13	+84,870 60
Radio Message Tolls	29,837 40	23,864 35	+5,973 05
Telegraph and Telephone Message Tolls	16,104 35		+16,104 35
Suspense Account	17,842 50	7,772 55	+10,069 95
Unclaimed cheques	59,086 36	58,891 32	+195 04
Veterans Affairs—			
Soldier Settlement and Veterans Land Act Suspense	1,888,668 72	2,308,473 56	−419,804 84
Unclaimed cheques	1,180 87	974 75	+206 12
	59,617,634 02	31,432,608 40	+28,185,025 62

SCHEDULES TO BALANCE SHEET—Concluded

Schedule S	1949 $ cts.	1948 $ cts.	Net Increase or Decrease during 1948-49 $ cts.
PROVINCE DEBT ACCOUNTS—			
Finance—			
British Columbia	583,021 40	583,021 40	
Manitoba	3,578,941 20	3,578,941 20	
New Brunswick	529,299 39	529,299 39	
Nova Scotia	1,055,411 69	1,055,411 69	
Ontario	2,848,289 52	2,848,289 52	
Prince Edward Island	775,791 83	775,791 83	
Quebec	2,549,213 61	2,549,213 61	
	11,919,968 64	11,919,968 64	
Less—Province of Nova Scotia Suspense Account	40,139 91	40,139 91	
Province of Prince Edward Island Land Account	782,402 33	782,402 33	
Province of Quebec Debt Account	1,473,609 63	1,473,609 63	
	2,296,151 87	2,296,151 87	

Schedule T			
FUNDED DEBT UNMATURED—			
Payable in Canada—			
Debenture Stock, 4 per cent School Lands—			
Province of Manitoba	5,919,862 65	5,919,862 65	
Province of Saskatchewan	17,809,039 00	17,809,039 00	
Province of Alberta	9,564,569 20	9,564,569 20	
Refunding Loan, 1937-51, 3½ per cent		60,000,000 00	−60,000,000 00
Conversion Loan, 1931-58, 4½ per cent		276,687,600 00	−276,687,600 00
Conversion Loan, 1931-59, 4½ per cent	289,693,300 00	289,693,300 00	
Loan of 1935-55, 3 per cent, dated June 1st	40,000,000 00	40,000,000 00	
Loan of 1935-55, 3 per cent, dated Nov. 15th	55,000,000 00	55,000,000 00	
Loan of 1936-66, 3½ per cent	54,703,000 00	54,703,000 00	
Loan of 1938-39-58, 3 per cent	88,200,000 00	88,200,000 00	
Loan of 1946-50, 1¼ per cent	400,000,000 00	400,000,000 00	
Loan of 1948-50, 1½ per cent	325,000,000 00	325,000,000 00	
Loan of 1948-51, 1½ per cent	500,000,000 00		+500,000,000 00
Perpetual Issue, 1936, 3 per cent	55,000,000 00	55,000,000 00	
First War Loan, 1940-48-52, 3½ per cent	150,741,850 00	200,737,650 00	−49,995,800 00
Second War Loan, 1940-52, 3 per cent	324,945,700 00	324,945,700 00	
Victory Loan, 1941-51, 3 per cent	649,969,592 50	649,969,592 50	
Second Victory Loan, 1942-54, 3 per cent	676,355,489 00	676,355,489 00	
Third Victory Loan, 1942-56, 3 per cent	855,607,410 50	855,607,410 50	
Fourth Victory Loan, 1943-57, 3 per cent	1,111,261,650 00	1,111,261,650 00	
Fifth Victory Loan, 1943-59, 3 per cent	1,197,324,750 00	1,197,324,750 00	
Sixth Victory Loan, 1944-60, 3 per cent	1,165,300,350 00	1,165,300,350 00	
Seventh Victory Loan, 1944-48, 1¾ per cent		344,267,000 00	−344,267,000 00
Seventh Victory Loan, 1944-62, 3 per cent	1,315,639,200 00	1,315,639,200 00	
Eighth Victory Loan, 1945-49, 1¾ per cent	267,800,000 00	267,800,000 00	
Eighth Victory Loan, 1945-63, 3 per cent	1,295,819,350 00	1,295,819,350 00	
Ninth Victory Loan, 1945-50, 1½ per cent	335,690,000 00	335,690,000 00	
Ninth Victory Loan, 1945-66, 3 per cent	1,691,796,700 00	1,691,796,700 00	
Canada Savings Bonds, 1946-56, 2½ per cent	327,356,650 00	391,015,850 00	−63,659,200 00
Canada Savings Bonds, 1947-57, 2½ per cent	187,652,800 00	263,530,150 00	−75,877,350 00
Canada Savings Bonds, 1948-58, 2½ per cent	235,258,360 26		+235,258,360 26
Six Months Treasury Notes due Sept. 1, 1948, ⅝ per cent		550,000,000 00	−550,000,000 00
Six Months Treasury Notes due Sept. 1, 1949, ¾ per cent	550,000,000 00		+550,000,000 00
Six Months Treasury Notes due May 1, 1948 and May 1, 1949, ½ per cent	200,000,000 00	200,000,000 00	
Treasury Bills, various discount rates	450,000,000 00	450,000,000 00	
Deposit Certificates due Sept. 3, 1948, ⅝ per cent		100,000,000 00	−100,000,000 00
Deposit Certificates due Sept. 2, 1949, ¾ per cent	100,000,000 00		+100,000,000 00
Non-interest Bearing Certificates	271,654 04	303,215 04	−31,561 00
War Savings Certificates, 1940	177,682,631 66	225,867,493 94	−48,184,862 28
	15,107,363,908 81	15,290,808,921 83	−183,445,013 02
Refundable portion of personal income tax (estimated)		224,787,025 81	−224,787,025 81
Refundable portion of excess profits tax (estimated)	170,416,412 68	234,461,874 16	−64,045,461 48
	15,277,780,321 49	15,750,057,821 80	−472,277,500 31
Payable in London—			
Loan of 1950-55, 3½ per cent	3,833,893 18	3,854,446 18	−20,553 00
Loan of 1953-58, 4 per cent	2,574,936 32	2,613,504 07	−38,567 75
Loan of 1958-63, 3½ per cent	2,847,428 94	2,856,821 33	−9,392 39
	9,256,258 44	9,324,771 58	−68,513 14
Payable in New York—			
Loan of 1950-60, 4 per cent	100,000,000 00	100,000,000 00	
Loan of 1936-61, 3½ per cent	48,000,000 00	48,000,000 00	
Export-Import Bank Loan, 2½ per cent		50,000,000 00	−50,000,000 00
Loan of 1948-63, 3 per cent	150,000,000 00		+150,000,000 00
	298,000,000 00	198,000,000 00	+100,000,000 00
	15,585,036,579 93	15,957,382,593 38	−372,346,013 45

Fiscal Year ended March 31	Ordinary Expenditures	Capital Expenditures Gross	War Demobilization and Reconversion Expenditures	Special Expenditures		
				Direct Relief, Relief Projects and Other Works	Wheat Bonus and losses on Grain Marketing Operations, etc.	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1930	363,237,477 85	25,726,719 67				
1931	386,584,863 05	28,710,691 69		4,431,655 07		4,431,655 07
1932	372,101,317 56	17,165,942 74		38,295,515 00	10,908,428 91	49,203,943 91
1933	354,643,200 93	9,048,929 01		36,720,935 02	1,811,471 82	38,532,406 84
1934	351,771,160 55	6,580,084 68		35,898,311 50		35,898,311 50
1935	359,700,908 67	7,107,416 50		60,659,855 74		60,659,855 74
1936	372,539,149 07	6,544,153 61		79,416,255 95	22,631,028 69	102,047,284 64
1937	387,112,072 34	3,491,543 84		78,003,701 77		78,003,701 77
1938	414,891,410 41	4,430,151 97		68,534,364 08		68,534,364 08
1939	413,032,202 44	5,424,276 45		46,895,406 89	25,000,000 00	71,895,406 89
1940	398,323,205 55	7,030,038 34	118,291,021 64	54,612,951 03	34,500,000 00	89,112,951 03
1941	390,629,350 02	3,357,809 85	752,045,326 06	27,646,853 34	15,222,245 19	42,869,098 53
1942	444,777,695 70	3,430,446 59	1,339,674,152 42	8,500,358 67	55,475,413 89	63,975,772 56
1943	561,251,063 00	3,275,685 04	3,724,248,890 27	5,013,305 23	26,274,573 16	31,287,878 39
1944	630,380,759 90	2,621,978 38	4,587,023,093 85	3,751,536 67	33,744,770 36	37,496,307 03
1945	767,375,932 89	3,163,752 02	4,418,446,315 21	3,868,682 40	3,637,103 99	7,505,786 39
1946	1,061,902,118 50	4,508,240 15	4,002,949,197 25	4,422,678 18	12,935,723 47	17,358,401 65
1947	1,236,234,650 13	11,200,247 02	1,314,798,107 16	4,431,670 70	27,494,512 85	31,926,183 55
1948	1,380,002,023 42	15,655,975 10	634,421,025 59	6,533,376 94	56,607,369 18	63,140,746 12
1949	1,573,449,933 83	18,473,566 19	425,573,782 37	21,188,329 28	13,625,176 90	34,813,506 18

NOTE.—The above table is based on the classification of accounts adopted in the fiscal year 1935-36. Total disbursements include non-active loans and write-down of assets, in addition to all other expenditures.

Government Owned Enterprises				Other Charges		Total Disbursements
Losses charged to Consolidated Deficit Account	Loans and Advances Non-active	Write-down of Assets	Total	To Consolidated Deficit Account	To Non-active Accounts	
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
4,308,357 01	8,244,950 10	.....	12,553,307 11	3,731,535 58	17,342 38	405,266,382 59
6,712,238 79	5,487,941 51	.....	12,200,180 30	9,640,997 60	25 00	441,568,412 71
6,631,856 00	3,112,285 53	.....	9,744,141 53	526,970 70	.....	448,742,316 44
62,139,412 73	3,514,811 20	62,938,239 41	128,592,463 34	105,717 21	1,447,222 71	532,369,940 04
58,955,388 41	2,095,772 66	.....	61,051,161 07	1,857,086 77	1,000,100 00	458,157,904 57
48,407,900 70	1,728,900 46	.....	50,136,801 16	490,190 72	11,408 45	478,106,581 24
48,817,489 55	2,122,911 91	.....	50,940,401 46	514,565 78	.....	532,585,554 56
43,553,112 38	665,413 80	.....	44,218,526 18	692,473 49	18,487,114 63	532,005,432 25
42,745,790 64	2,087,597 56	.....	44,833,388 20	1,579,242 28	139,560 88	534,408,117 82
55,658,305 71	3,285,188 45	.....	58,943,494 16	3,767,718 21	.....	553,063,098 15
41,044,004 16	1,035,145 19	.....	42,079,149 35	23,320,028 24	2,637,398 15	680,793,792 30
17,465,731 28	715,947 41	.....	18,181,678 69	29,878,632 20	12,639,551 09	1,249,601,446 44
456,166 13	758,089 44	.....	1,214,255 57	27,878,131 46	4,115,600 91	1,885,066,055 21
591,095 36	657,525 77	.....	1,248,621 13	29,676,118 48	36,135,861 28	4,387,124,117 59
727,853 52	579,107 69	.....	1,306,961 21	25,586,824 36	37,837,580 54	5,322,253,505 27
832,290 70	525,767 33	.....	1,358,058 03	25,362,026 86	22,400,052 60	5,245,611,924 00
773,659 51	559,757 55	.....	1,333,417 06	25,546,089 74	22,631,041 47	5,136,228,505 82
9,964,136 29	717,726 63	.....	10,681,862 92	29,386,301 60	.....	2,634,227,412 38
18,323,890 87	371,355 90	.....	18,695,246 77	83,711,436 89	.....	2,195,626,453 89
37,923,604 89	1,739,200 98	.....	39,662,805 87	83,918,739 79	.....	2,175,892,334 23

Fiscal Year ended March 31	Ordinary Revenues	Special Receipts and Credits	Other Receipts and Credits		Total Revenues	Difference between Total Revenues and Total Disbursements
			Refunds on Capital Account	Non-active Accounts		
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1930	441,374,124 43	4,505,185 64	3,165,575 66	3,962,243 25	453,007,128 98	+ 47,740,746 39
1931	349,616,304 40	6,573,577 38	488,373 58	1,042,179 51	357,720,434 87	83,847,977 84
1932	326,826,616 16	7,012,248 53	186,154 50	483,061 52	334,508,080 71	114,234,235 73
1933	306,640,228 60	4,489,339 09	500,774 37	104,944 10	311,735,286 16	220,634,653 88
1934	324,070,564 14	409,270 75	89,751 82	91,003 40	324,660,590 11	133,497,314 46
1935	358,474,911 01	3,397,168 80	80,408,89	21,274,94	361,973,763 64	116,132,817 60
1936	372,222,206 45	319,833 09	27,032 68	26,923 53	372,595,995 75	159,989,558 81
1937	445,028,955 05	8,463,997 61	616,069 00	44,725 73	454,153,747 39	77,851,684 86
1938	510,297,581 44	4,032,938 26	1,543,135 23	819,094 53	516,692,749 46	17,715,368 36
1939	498,016,706 40	1,255,962 02	40,795,33	2,857,890 17	502,171,353 92	50,891,744 23
1940	541,616,092 14	163,812 41	21,243 98	20,292,310 91	562,093,459 44	118,700,332 86
1941	859,754,928 35	8,538,235 66	20,403 99	3,856,077 22	872,169,645 22	377,431,801 22
1942	1,463,824,202 71	21,060,093 71	1,021,653 03	2,630,393 52	1,488,536,342 97	396,529,712 24
1943	2,182,798,758 83	61,961,746 18	102,615 61	4,633,056 67	2,249,496,177 29	2,137,627,940 30
1944	2,570,094,423 99	193,636,613 89	93,305 32	1,193,370 20	2,765,017,713 40	2,557,235,791 87
1945	2,300,097,373 42	385,905,220 85	728,195 16	604,009 77	2,687,334,799 20	2,558,277,124 80
1946	2,363,161,853 91	649,602,044 97	375,643 41	45,532 09	3,013,185,074 38	2,123,043,431 44
1947	2,588,530,894 64	416,758,276 39	109,776 57	2,477,365 52	3,007,876,313 12	+373,648,900 74
1948	2,629,845,984 75	229,621,502 75	219,272 25	12,059,350 10	2,871,746,109 85	+676,119,555 96
1949	2,649,089,827 16	119,854,831 47	2,325,438 70	124,977 43	2,771,395,074 76	+595,502,740 53

*Fiscal Year ended March 31	Total Debt	Total Assets	Net Debt	Increase of Net Debt	Decrease of Net Debt
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1867	93,046,051 73	17,317,410 36	75,728,641 37	75,728,641 37	
1868	96,896,666 20	21,139,531 46	75,757,134 74	28,493 37	
1869	112,361,998 39	36,502,679 19	75,859,319 20	102,184 46	
1870	115,993,706 76	37,783,964 31	78,209,742 45	2,350,423 25	
1871	115,492 682 76	37,786,165 11	77,706,517 65		503,224 80
1872	122,400,179 36	40,213,107 32	82,187,072 04	4,480,554 39	
1873	129,743,432 19	29,894,970 55	99,848,461 64	17,661,389 60	
1874	141,163,551 33	32,838,586 91	108,324,964 42	8,476,502 78	
1875	151,663,401 62	35,655,023 60	116,008,378 02	7,683,413 60	
1876	161,204,687 86	36,653,173 78	124,551,514 08	8,543,136 06	
1877	174,675,834 97	41,440,525 94	133,235,309 03	8,683,794 95	
1878	174,957,268 96	34,595,199 05	140,362,069 91	7,126,760 88	
1879	179,483,371 21	36,493,683 85	142,990,187 36	2,628,117 45	
1880	194,634,440 58	42,182,852 07	152,451,588 61	9,461,401 25	
1881	199,861,537 51	44,465,757 11	155,395,780 40	2,944,191 79	
1882	205,365,251 97	51,703,601 19	153,661,650 78		1,734,129 62
1883	202,159,104 30	43,692,389 84	158,466,714 46	4,805,063 68	
1884	242,482,416 21	60,320,565 95	182,161,850 26	23,695,135 80	
1885	264,703,607 43	68,295,915 29	196,407,692 14	14,245,841 88	
1886	273,164,341 11	50,005,234 02	223,159,107 09	26,751,414 95	
1887	273,187,626 43	45,872,850 99	227,314,775 44	4,155,668 35	
1888	284,513,841 89	49,982,483 73	234,531,358 16	7,216,582 72	
1889	287,722,062 76	50,192,021 11	237,530,041 65	2,998,683 49	
1890	286,112,295 10	48,579,083 33	237,533,211 77	3,170 12	
1891	289,899,229 62	52,090,199 11	237,809,030 51	275,818 74	
1892	295,333,274 10	54,201,839 66	241,131,434 44	3,322,403 93	
1893	300,054,524 74	58,373,485 13	241,681,039 61	549,605 17	
1894	308,348,023 96	62,184,994 48	246,183,029 48	4,501,989 87	
1895	318,048,754 87	64,973,827 78	253,074,927 09	6,891,897 61	
1896	325,717,536 73	67,220,103 96	258,497,432 77	5,422,505 68	
1897	332,530,131 33	70,991,534 87	261,538,596 46	3,041,163 69	
1898	338,375,984 23	74,419,585 32	263,956,398 91	2,417,802 45	
1899	345,160,902 54	78,887,455 94	266,273,446 60	2,317,047 69	
1900	346,206,979 92	80,713,173 03	265,493,806 89		779,639 71
1901	354,732,432 52	86,252,428 83	268,480,003 69	2,986,196 80	
1902	366,358,476 59	94,529,386 97	271,829,089 62	3,349,085 93	
1903	361,344,098 37	99,737,109 50	261,606,988 87		10,222,100 75
1904	364,962,512 17	104,094,793 57	260,867,718 60		739,270 27
1905	377,678,579 80	111,454,413 20	266,224,166 60	5,356,448 00	
1906	392,269,680 39	125,226,702 64	267,042 977 75	818,811 15	
1907, 9 mo	379,366,826 09	116,294,966 13	263,071,859 96		3,371,117 79
1908	408,207,158 25	130,246,298 41	277,960 859 84	14,288,999 88	
1909	478,535,427 02	154,605,147 85	323,930,279 17	45,969,419 33	
1910	470,663,045 99	134,394,499 66	336,268,546 33	12,338,267 16	
1911	474,941,487 42	134,899,435 39	340,042,052 03	3,773,505 70	
1912	508,338,591 77	168,419,131 06	339,919,460 71		122,591 32
1913	483,232,555 24	168,930,929 56	314,301,625 68		25,617,835 03
1914	544,391,368 86	208,394,518 72	335,996,850 14	21,695,224 46	
1915	700,473,814 37	251,097,731 16	449,376,083 21	113,379,233 07	
1916	936,987,802 42	321,831,631 40	615,156,171 02	165,780,087 81	
1917	1,382,003,267 69	502,816,969,89	879,186,297 80	264,030,126 78	
1918	1,863,335,898 89	671,451,836 39	1,191,884,062 50	312,697,764 70	
1919	2,676,635,724 77	1,102,104,692 33	1,574,531,032 44	382,646,969 94	
1920	3,041,529,586 91	792,660,963 12	2,248,868,623 79	674,337,591 35	
1921	2,902,482,117 04	561,603,133 35	2,340,878,983 69	92,010,359 90	
1922	2,902,347,136 96	480,211,335 23	2,422,135,801 73	81,256,818 04	
1923	2,888,827,236 65	435,050,367 91	2,453,776,868 74	31,641,067 01	
1924	2,819,610,470 28	401,827,195 40	2,417,783,274 88		35,993,593 86
1925	2,818,066,522 94	400,628,837 35	2,417,437,685 59		345,589 29
1926	2,768,779,184 55	379,048,085 13	2,389,731,099 42		27,706,586 17
1927	2,726,298,717 38	378,464,347 29	2,347,834,370 09		41,896,729 33
1928	2,677,137,242 92	380,287,010 00	2,296,850,232 92		50,984,137 17
1929	2,647,033,973 32	421,529,268 22	2,225,504,705 10		71,345,527 82
1930	2,544,586,410 96	366,822,452 25	2,177,763,958 71		47,740,746 39
1931	2,610,265,698 36	348,653,761 81	2,261,611,936 55	83,847,977 84	
1932	2,831,743,562,69	455,897,390 41	2,375,846,172 28	114,234,235 73	
1933	2,996,366,664 84	399,885,838 68	2,596,480,826 16	220,634,653 88	
1934	3,141,042,097 44	411,063,956 82	2,729,978,140 62	133,497,314 46	
1935	3,205,956,369 04	359,845,410 82	2,846,110,958 22	116,132,817 60	
1936	3,431,944,026 63	425,843,509 60	3,006,100,517 03	159,989,558 81	
1937	3,542,521,138 71	458,568,936 82	3,083,952,201 89	77,851,684 86	
1938	3,540,237,614 54	438,570,044 29	3,101,667,570 25	17,715,368 36	
1939	3,710,610,592 87	558,051,278 39	3,152,559,314 48	50,891,744 23	
1940	4,028,728,605 80	757,468,958 46	3,271,259,647 34	118,700,332 86	
1941	5,018,928,036 83	1,370,236,588 27	3,648,691,448 56	377,431,801 22	
1942	6,648,823,424 36	2,603,602,263 56	4,045,221,160 80	396,529,712 24	
1943	9,228,252,012 03	3,045,402,910 93	6,182,849,101 10	2,137,627,940 30	
1944	12,359,123,230 16	3,619,038,337 19	8,740,084,892 97	2,557,235,791 87	
1945	15,712,181,527 26	4,413,819,509 49	11,298,362,017 77	2,558,277,124 80	
1946	18,959,846,183 14	5,538,440,733 93	13,421,405,449 21	2,123,043,431 44	
1947	17,698,195,740 07	4,650,439,191 60	13,047,756,548 47		373,648,900 74
1948	17,197,348,981 17	4,825,712,088 66	12,371,636,892 51		676,119,655 96
1949	16,950,403,795 39	5,174,269,643 41	11,776,134,151 98		595,502,740 53
				13,740,508,268 53	1,964,374,116 55

*From 1867 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

CLASSIFIED TABLE

Fiscal Years Ended March 31	Income Tax	Excess Profits Tax	Business Profits Tax	Succession Duties	Customs Duties	Excise Duties	Excise Taxes
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1915					75,941,219 72	21,497,730 79	98,056 95
1916					98,649,409 48	22,428,491 58	1,536,837 94
1917			12,506,516 72		134,043,842 14	24,412,348,06	2,059,583 81
1918			21,271,083 57		144,172,629 70	27,168,445 27	2,227,389 93
1919	9,349,719 80		32,970,061 81		147,169,187 98	30,342,034 26	11,888,508 40
1920	20,263,739 91		44,145,184 48		168,796,822 94	42,698,082 57	15,587,706 70
1921	46,381,824 31		40,841,401 25		163,266,803 95	37,118,366 69	78,803,099 18
1922	78,684,354 80		22,815,666 58		105,686,645 10	36,755,206 56	73,656,488 83
1923	59,711,538 37		13,031,461 80		118,056,469 40	35,761,996 45	106,482,718 08
1924	54,204,027 99		4,752,680 89		121,500,798 49	38,181,747 33	120,676,375 89
1925	56,248,042 82		2,704,427 37		108,146,871 51	38,603,489 23	85,810,717 42
1926	55,571,961 57		1,173,448 55		127,355,143 50	42,923,549 03	98,097,105 81
1927	47,386,309 22		710,102 19		141,968 677 64	48,513,160 44	105,613,160 00
1928	56,571,047 39		956,031 44		156,985,817 65	57,400,897 46	90,222,931 32
1929	59,422,323 25		455,232 27		187,206,332 47	63,684,953 72	83,007,282 78
1930	69,020,726 23		173,300 45		179,429,920 46	65,035,701 42	63,409,143 14
1931	71,048,022 05		34,430 33		131,208,955 15	57,746,808 13	34,734,661 17
1932	61,254,399 80		3,000 00		104,132,677 35	48,654,862 10	59,606,391 10
1933	62,066,696 84		54 47		70,072,932 05	37,833,857 91	82,191,575 94
1934	61,399,171 52				66,305,356 09	35,494,219 85	106,575,574 71
1935	66,808,065 51				76,561,974 99	43,189,654 64	112,192,069 58
1936	82,709,802 83				74,004,559 77	44,409,797 09	112,733,048 29
1937	102,365,241 75				83,771,090 52	45,956,857 39	152,473,422 30
1938	120,365,531 48				93,455,750 12	52,037,332 55	180,818,767 47
1939	142,026,137 69				78,751,111 06	51,318,658 28	161,710,571 63
1940	134,448,565 89				104,301,487 36	61,032,044 01	166,027,944 50
1941	248,143,021 61	23,995,268 63			130,757,010 70	88,607,558 90	284,167,031 50
1942	510,243,016 49	135,168,344 91		6,956,574 19	142,392,232 57	110,090,940 35	453,425,105 53
1943	860,188,672 02	434,580,676 78		13,273,483 43	118,962,839 45	138,720,722 89	488,712,425 05
1944	1,036,757,035 25	428,717,840 27		15,019,830 85	167,882,089 30	142,124,330 82	638,619,292 01
1945	977,758,067 73	341,305,356 79		17,250,797 83	115,091,376 28	151,922,139 95	543,065,271 37
1946	932,729,273 35	426,696,483 22		21,447,573 40	128,876,810 73	186,726,318 12	496,909,960 92
1947	939,458,244 45	442,497,443 41		23,576,070 73	237,355,396 95	196,043,816 47	579,023,600 59
1948	1,059,848,356 84	227,030,493 93		30,828,039 88	293,012,026 56	196,794,207 65	640,758,269 33
1949	1,297,999,403 61	44,791,918 00		25,549,777 04	222,975,470 54	204,651,969 24	636,137,687 69

OF REVENUES

Tax on Insurance Companies	Tax on Trust and Loan Companies	Bank Note Circulation Tax	Miscellaneous Indirect Taxes	Total Revenue from Taxes	Non Tax Revenue	Total Ordinary Revenue
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
.....	.....	.....	.....	97,537,007 46	35,536,474 27	133,073,481 73
459,247 07	324,249 91	1,300,446 80	.....	124,698,682 78	47,449,155 49	172,147,838 27
419,698 83	202,415 48	1,114,023 30	.....	174,758,428 34	57,942,865 66	232,701,294 00
496,540 55	269,129 08	1,115,757 65	.....	196,720,975 75	64,057,976 80	260,778,952 55
546,113 86	323,340 02	1,099,764 44	.....	233,688,730 57	79,258,016 61	312,946,747 18
638,730 76	274,216 28	1,170,223 45	.....	293,574,707 09	56,171,627 61	349,746,334 70
807,667 12	293,801 94	1,257,533 70	.....	368,770,498 14	65,616,038 46	434,386,536 60
749,958 75	283,994 35	1,293,697 43	.....	319,926,012 40	62,026,374 59	381,952,386 99
852,328 12	312,391 39	1,244,437 14	.....	335,453,340 75	59,161,559 25	394,614,900 00
857,586 98	308,632 10	1,236,957 57	.....	341,718,807 24	55,118,874 98	396,837,682 22
867,901 96	315,314 88	1,217,753 85	.....	293,914,519 04	52,919,960 21	346,834,479 25
950,220 85	326,713 80	1,176,868 95	288,392 41	327,863,404 47	52,882,101 11	380,745,505 58
947,829 95	335,367 65	1,174,664 95	357,421 89	347,006,693 93	51,689,082 45	398,695,776 38
999,003 34	345,429 85	1,224,644 46	373,676 21	365,079,479 12	57,638,503 56	422,717,982 68
894,863 98	7,640 88	1,242,398 99	351,108 78	396,272,137 12	59,191,736 62	455,463,873 74
74,415 87	.....	1,408,419 60	318,042 36	378,869,669 53	62,504,454 90	441,374,124 43
74,249 51	5 77	1,429,263 99	484,042 58	296,760,438 68	52,855,865 72	349,616,304 40
12,151 60	.....	1,390,120 57	307,567 15	275,361,169 67	51,465,446 49	326,826,616 16
826,149 94	.....	1,327,534 50	201,139 22	254,519,940 87	52,120,287 73	306,640,228 60
741,681 39	.....	1,335,545 68	322,065 67	272,173,614 91	51,896,949 23	324,070,564 14
750,099 57	.....	1,368,480 02	3,987,028 81	304,857,373 12	53,617,537 89	358,474,911 01
760,843 24	.....	1,280,932 89	1,735,246 49	317,634,230 60	54,587,975 85	372,222,206 45
774,363 12	.....	1,209,894 34	459,790 76	387,010,660 18	58,018,294 87	445,028,955 05
866,820 42	.....	1,106,858 76	487,605 90	449,138,666 70	61,158,914 74	510,297,581 44
891,538 82	.....	1,013,776 19	547,750 89	436,259,544 56	61,757,161 84	498,016,706 40
925,935 63	.....	948,986 51	539,631 29	468,224,595 19	73,391,496 95	541,616,092 14
971,365 82	.....	898,326 33	636,212 51	778,175,796 00	81,579,132 35	859,754,928 35
1,148,207 01	158 71	786,482 59	701,774 12	1,360,912,836 47	102,911,366 24	1,463,824,202 71
10,893,465 15	.....	664,653 63	723,022 19	2,066,719,960 59	116,078,798 24	2,182,798,758 83
6,480,701 55	.....	457,639 00	752,725 21	2,436,811,434 26	133,282,939 73	2,570,094,423 99
7,181,560 88	.....	350,005 86	702,071 66	2,154,626,648 35	145,470,725 07	2,300,097,373 42
7,950,552 33	.....	270,061 68	751,352 92	2,202,358,386 67	160,803,467 24	2,363,161,853 91
8,796,539 23	.....	220,555 45	689,645 42	2,427,661,312 70	160,869,581 94	2,588,530,894 64
3,004,080 85	.....	187,869 50	612,050 08	2,452,075,394 62	177,770,590 13	2,629,845,984 75
3,338,759 32	.....	165,791 38	531,499 53	2,436,142,276 35	212,947,550 81	2,649,089,827 16

Fiscal Year ended March 31 (2)	Expenditure chargeable to Consolidated Deficit Account	Expenditure chargeable to Capital	Railway Subsidies	War and Demobilization	Other Charges	Total Disbursements (1)
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts	$ cts.
1868	13,486,092 96	548,437 58			37,157 98	14,071,688 52
1869	14,038,084 00	440,418 40			429,663 24	14,908,165 64
1870	14,345,509 58	3,515,116 18			155,988 18	18,016,613 94
1871	15,623,081 72	3,670,396 51				19,293,478 23
1872	17,589,468 82	7,853,049 79			223,456 13	25,665,974 74
1873	19,174,647 92	19,859,441 17			5,718 48	39,039,807 57
1874	23,316,316 75	10,177,740 06			4,018 90	33,498,075 71
1875	23,713,071 04	6,922,742 33			2,253,097 17	32,888,910 54
1876	24,488,372 11	7,154,007 94			315,764 40	31,958,144 45
1877	23,519,301 77	7,599,709 55			1,388,984 38	32,507,995 70
1878	23,503,158 25	6,657,200 36			385,412 99	30,545,771 60
1879	24,455,381 56	5,648,331 66			676,225 30	30,779,938 52
1880	24,850,634 45	8,241,173 98			949,947 68	34,041,756 11
1881	25,502,554 42	8,176,316 50			117,771 74	33,796,642 66
1882	27,067,103 58	7,405,637 06			201,884 75	34,674,625 39
1883	28,730,157 45	14,147,359 76			21,368 75	42,898,885 96
1884	31,107,706 25	23,977,702 44	208,000 00		2,567,452 84	57,860,861 53
1885	35,037,060 12	13,220,185 35	403,245 00		502,587 06	49,163,077 53
1886	39,011,612 26	9,589,734 19	2,701,249 00		10,534,973 07	61,837,568 52
1887	35,657,680 16	4,439,938 72	1,406,533 00			41,504,151 88
1888	36,718,494 79	7,162,964 26	1,027,041 92		155,623 07	45,064,124 04
1889	36,917,834 76	4,420,313 66	846,721 83		1,333,327 81	43,518,198 06
1890	35,994,031 47	4,053,158 08	1,678,195 72		44,946 56	41,770,332 73
1891	36,343,567 96	3,115,860 04	1,265,705 87		68,074 32	40,793,208 19
1892	36,765,894 18	2,164,456 78	1,248,215 93		2,093,569 43	42,272,136 32
1893	36,814,052 90	3,088,317 60	811,394 07		139,963 34	40,853,727 91
1894	37,585,025 52	3,862,969 67	1,229,885 10		330,353 60	43,008,233 89
1895	38,132,005 05	3,030,490 40	1,310,549 10		399,293 89	42,872,338 44
1896	36,949,142 03	3,781,311 21	3,228,745 49		137,185 19	44,096,383 92
1897	38,349,759 84	3,523,160 23	416,955 30		682,880 52	42,972,755 89
1898	38,832,525 70	4,143,503 39	1,414,934 78		943,317 19	45,334,281 06
1899	41,903,500 54	5,936,342 94	3,201,220 05		501,571 76	51,542,635 29
1900	42,975,279 51	7,468,843 24	725,720 35		1,547,623 74	52,717,466 84
1901	46,866,367 84	7,695,488 34	2,512,328 86		908,681 42	57,982,866 46
1902	50,759,391 97	10,072,638 06	2,093,939 00		1,038,830 83	63,970,799 86
1903	51,691,902 76	7,052,724 58	1,463,222 34		1,538,722 13	61,746,571 81
1904	55,612,832 70	7,881,718 54	2,046,878 45		6,713,617 94	72,255,047 63
1905	63,319,682 86	11,933,491 91	1,275,629 53		2,275,334 47	78,804,138 77
1906	67,240,640 95	11,913,871 11	1,637,574 37		2,485,555 29	83,277,641 72
1907, 9 months	51,542,161 09	11,329,143 82	1,324,889 30		1,581,944 36	65,778,138 57
1908	76,641,451 59	30,429,906 86	2,037,629 30		3,469,692 12	112,578,679 87
1909	84,064,232 38	42,593,166 97	1,785,887 39		4,998,237 55	133,441,524 29
1910	79,411,747 12	29,756,353 38	2,048,097 05		4,179,576 15	115,395,773 70
1911	87,774,198 32	30,852,963 38	1,284,892 04		2,949,196 72	122,861,250 46
1912	98,161,440 77	30,939,575 95	859,400 25		7,181,665 23	137,142,082 20
1913	112,059,537 41	27,206,046 13	4,935,507 35		255,786 93	144,456,877 82
1914	127,384,472 99	37,180,175 93	19,036,238 77		2,640,161 94	186,241,047 63
1915	135,523,206 54	41,447,320 03	5,191,507 48	60,750,476 01	5,186,016 27	248,098,526 33
1916	130,350,726 90	38,566,950 50	1,400,171 42	166,197,755 47	3,186,898 20	339,702,502 49
1917	148,599,343 23	26,880,031 51	959,583 88	306,488,814 63	15,275,345 03	498,203,118 28
1918	178,284,312 83	43,111,903 63	720,404 75	343,836,801 98	10,706,786 72	576,660,209 91
1919	232,731,282 98	25,031,266 30	43,805 32	446,519,439 48	−7,283,581 61	697,042,212 47
1920	303,843,929 90	69,301,877 83	334,845 55	346,612,954 56	19,995,313 04	740,088,920 88
1921	361,118,145 21	40,012,807 22		16,997,543 99	492,048 06	418,620,544 48
1922	347,560,690 63	16,295,332 55		1,544,249 66	301,518 01	365,701,790 85
1923	332,293,732 09	9,807,124 34		4,464,759 76	4,042,930 53	350,608,546 72
1924	324,813,189 75	10,861,277 09	−1,521 82	446,082 79	7,902,758 94	344,021,786 75
1925	318,891,901 25	16,550,510 77		506,931 27	3,953,432 65	339,902,775 94
1926	320,660,479 14	16,778,598 92		191,392 79	6,330,092 09	343,980,512 94
1927	319,548,172 59	19,558,702 63		64,485 08	7,814,976 87	346,986,337 17
1928	336,167,960 98	20,635,647 85		1,656,011 00	1,705,311 47	360,164,931 30
1929	350,952,924 03	22,809,275 13		−669,399 06	2,067,153 06	375,159,953 16
1930	357,779,794 07	22,561,144 01		59,701 97	9,744,020 57	390,144,660 62
1931	389,558,288 70	28,222,318 11		61,889 10	16,678,958 94	434,521,454 85
1932	375,403,344 12	16,979,788 24		75,470 81	55,384,662 84	447,843,266 01
1933	358,528,270 12	8,548,154 64		51,499 06	96,732,785 94	463,860,709 76
1934	346,648,546 22	6,490,332 86		47,571 35	101,686,262 23	454,872,712 66
1935	354,368,220 40	7,027,007 61		54,137 96	114,815,071 82	476,264,437 79
	8,354,654,631 85	1,029,336,918 66	76,115,221 09	1,695,958,569 66	548,084,968 21	11,704,150,309 47

NOTE.—(1) Total disbursements as shown in last column do not include investments, taken as non-active for debt purposes. Sinking Fund purchases are included to 1919.

(2) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

For subsequent years see table on pages 28 and 29.

Fiscal Year ended March 31 (1)	Ordinary Revenues	Special Receipts and Credits	Total Revenues	Difference between Revenues and Expenditures	Consolidated Fund	
					Surplus	Deficit
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1868	13,687,928 49	.....	13,687,928 49	383,760 03	201,835 53	.....
1869	14,379,174 52	.....	14,379,174 52	528,991 12	341,090 52	.....
1870	15,512,225 65	27,431 71	15,539,657 36	2,476,956 58	1,166,716 07	.....
1871	19,335,566 81	39,475 98	19,375,036 79	+ 81,558 56	3,712,479 09	.....
1872	20,714,813 68	.....	20,714,813 68	4,951,161 06	3,125,344 86	.....
1873	20,813,469 45	157,121 90	20,970,591 35	18,069,216 22	1,638,821 53	.....
1874	24,205,092 54	302,560 39	24,507,652 93	8,990,422 78	888,775 79	.....
1875	24,648,715 04	1,008 58	24,649,723 62	8,239,186 92	935,644 00	.....
1876	22,587,587 05	4,468 22	22,592,055 27	9,366,089 18	.....	1,900,785 06
1877	22,059,274 11	868,486 44	22,927,760 55	9,580,235 15	.....	1,460,027 66
1878	22,375,011 88	31,245 49	22,406,267 37	8,139,514 23	.....	1,128,146 37
1879	22,517,382 14	4,503,142 76	27,020,524 90	3,759,413 62	.....	1,937,999 42
1880	23,307,406 69	57,140 21	23,364,546 90	10,677,209 21	.....	1,543,227 76
1881	29,635,297 54	.....	29,635,297 54	4,161,345 12	4,132,743 12	.....
1882	33,383,455 52	1,799,093 69	35,182,549 21	+ 507,923 82	6,316,351 94	.....
1883	35,794,649 80	1,009,019 15	36,803,668 95	6,095,217 01	7,064,492 35	.....
1884	31,861,961 73	953,264 00	32,815,225 73	25,045,635 80	754,255 48	.....
1885	32,797,001 22	557,039 59	33,354,040 81	15,809,036 72	.....	2,240,058 90
1886	33,177,040 39	302,842 41	33,479,882 80	28,357,685 72	.....	5,834,571 87
1887	35,754,993 25	537 66	35,755,530 91	5,748,620 97	97,313 09	.....
1888	35,908,463 53	.....	35,908,463 53	9,155,660 51	.....	810,031 26
1889	38,782,870 23	.....	38,782,870 23	4,735,327 83	1,865,035 47	.....
1890	39,879,925 41	.....	39,879,925 41	1,890,407 32	3,885,893 94	.....
1891	38,579,310 88	.....	38,579,310 88	2,213,897 31	2,235,742 92	.....
1892	36,921,871 60	.....	36,921,871 60	5,350,264 72	155,977 42	.....
1893	38,168,608 85	40,000 00	38,208,608 85	2,645,119 06	1,354,555 95	.....
1894	36,374,693 07	190 14	36,374,883 21	6,633,350 68	.....	1,210,332 45
1895	33,978,129 47	.....	33,978,129 47	8,894,208 97	.....	4,153,875 58
1896	36,618 590 72	.....	36,618,590 72	7,477,793 20	.....	330,551 31
1897	37,829,778 40	.....	37,829,778 40	5,142,977 49	.....	519,981 44
1898	40,555,238 03	1,272 03	40,556,510 06	4,777,771 00	1,722,712 33	.....
1899	46,741,249 54	1,853 41	46,743,102 95	4,799,532 34	4,837,749 00	.....
1900	51,029,994 02	1,472 69	51,031,466 71	1,686,000 13	8,054,714 51	.....
1901	52,514,701 13	1,631 63	52,516,332 76	5,466,533 70	5,648,333 29	.....
1902	58,050,790 03	1,543 31	58,052,333 34	5,918,466 52	7,291,398 06	.....
1903	66,037,068 93	3,311,015 17	69,348,084 10	+ 7,601,512 29	14,345,166 17	.....
1904	70,669,816 82	9,434 67	70,679,251 49	1,575,796 14	15,056,984 12	.....
1905	71,182,772 67	3,299 83	71,186,072 50	7,618,066 27	7,863,089 81	.....
1906	80,139,360 07	2,033,76	80,141,393 83	3,136,247 89	12,898,719 12	.....
1907, 9 mos	67,969,328 29	2,781 36	67,972,109 65	+ 2,193,971 08	16,427,167 20	.....
1908	96,054,505 81	910 91	96,055,416 72	16,523,263 15	19,413,054 22	.....
1909	85,093,404 35	456,175 41	85,549,579 76	47,891,944 53	1,029,171 97	.....
1910	101,503,710 93	112,764 65	101,616,475 58	13,779,298 12	22,091,963 81	.....
1911	117,780,499 78	103,918 58	117,884,328 36	4,976,922 10	30,006,211 46	.....
1912	136,108,217 36	.....	136,108,217 36	1,033,864 84	37,946,776 59	.....
1913	168,689,903 45	524,04	168,690,427 49	+ 24,233,549 67	56,630,366 04	.....
1914	163,174,394 56	.....	163,174,394 56	23,066,653 07	35,789,921 57	.....
1915	133,073,481 73	.....	133,073,481 73	115,025,044 60	.....	2,449,724 81
1916	172,147,838 27	1,555 30	172,149,393 57	167,553,108 92	41,797,111 37	.....
1917	232,701,294 00	.....	232,701,294 00	265,501,824 28	84,101,950 77	.....
1918	260,778,952 55	.....	260,778,952 55	315,881,257 36	82,494,639 72	.....
1919	312,946,747 18	.....	312,946,747 18	384,095,465 29	80,215,464 20	.....
1920	349,746,334 70	.....	349,746 334 70	390,342,586 18	45,902,404 80	.....
1921	434,386,536 60	1,905,647 81	436,292,184 41	+ 17,671,639 93	73,268,391 39	.....
1922	381,952,386 99	319,184 45	382,271,571 44	+ 16,569,780 59	34,391,696 36	.....
1923	394,614,900 00	8,479,310 30	403,094,210 30	+ 52,485,663 58	62,321,167 91	.....
1924	396,337,682 22	9,743,635 74	406,581,317 96	+ 62,559,531 21	72,024,492 47	.....
1925	346,834,479 25	4,680,913 18	351,515,392 43	+ 11,612,616 49	27,942,578 00	.....
1926	380,745,505 58	2,147,503 48	382,893,009 06	+ 38,912,496 12	60,085,026 44	.....
1927	398,695,776 38	1,756,704 02	400,452,480 40	+ 53,466,143 23	79,147,603 79	.....
1928	422,717,982 68	6,924,594 51	429,642,577 19	+ 69,477,645 89	86,550,021 70	.....
1929	455,463,873 74	4,687,607 24	460,151,480 98	+ 84,991,527 82	104,510,949 71	.....
1930	441,411,806 18	4,505,185 64	445,916 991 82	+ 55,772,331 20	83,632,012 11	.....
1931	349,587,298 67	6,573,577 38	356,160,876 05	78,360,578 80	.....	39,970,990 03
1932	329,709,056 28	7,012,248 53	336,721,304 81	111,121,961 20	.....	45,694,287 84
1933	306,636,990 11	4,489,339 09	311,126,329 20	152,734,380 56	.....	51,891,280 01
1934	324,062,000 11	409,270 75	324,471,270 86	130,401,441 80	.....	22,586,546 11
1935	358,474,760 30	3,397,168 80	361,871,929 10	114,392,508 69	4,106,539,90	.....
	9,528,410,832 95	81,698,145 99	9,610,108,978 94	2,094,041,330 53	1,359,418,618 98	185,662,417 88

(1) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.
For subsequent years see table on page 30.

Appendix No. 1

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS OF CANADA ON MARCH 31, 1949 AND THE ANNUAL INTEREST PAYABLE THEREON

	Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding	Annual interest charges
					$ cts.	$ cts.
	1949, May 1	Six Months Treasury Notes	·625	Canada	200,000,000 00	1,250,000 00
	July 1	Debentures—School Lands	4	Canada	33,293,470 85	1,331,738 83
	Sept. 1	Six Months Treasury Notes	·75	Canada	550,000,000 00	4,125,000 00
	Sept. 2	Deposit Certificates	·75	Canada	100,000,000 00	750,000 00
	Nov. 1	Eighth Victory Loan, 1945	1½	Canada	267,800,000 00	4,686,500 00
(1)	1950, Feb. 1	First War Loan, 1940	3¼	Canada	49,991,850 00	1,624,735 13
	Mar. 1	Loan of 1948	1½	Canada	325,000,000 00	4,875,000 00
	Nov. 1	Loan of 1946	1¾	Canada	400,000,000 00	7,000,000 00
	Nov. 1	Ninth Victory Loan, 1945	1¾	Canada	335,690,000 00	5,874,575 00
(2)	1951, Feb. 1	First War Loan, 1940	3¼	Canada	50,250,000 00	1,625,000 00
(3)	June 15	Victory Loan, 1941	3	Canada	649,969,592 50	19,306,027 00
	Nov. 1	Loan of 1948	1½	Canada	500,000,000 00	8,750,000 50
(4)	1952, Feb. 1	First War Loan, 1940	3¼	Canada	50,500,000 00	1,625,000 00
(5)	Oct. 1	Second War Loan, 1940	3	Canada	324,945,700 00	9,748,371 00
(6)	1954, Mar. 1	Second Victory Loan, 1942	3	Canada	676,355,489 00	20,089,767 00
	1955, May 1	Loan of 1934	3¼	London	3,833,893 18	124,601 53
(7)	June 1	Loan of 1935, dated June 1	3	Canada	40,000,000 00	1,200,000 00
(7)	June 1	Loan of 1935, dated Nov. 15	3	Canada	55,000,000 00	1,650,000 00
(8)	1956, Nov. 1	Third Victory Loan, 1942	3	Canada	855,607,410 50	25,414,081 50
(9)	Nov. 1	Canada Savings Bonds, dated Nov. 1, 1946	2¾	Canada	327,356,650 00	9,002,307 88
(10)	1957, May 1	Fourth Victory Loan, 1943	3	Canada	1,111,261,650 00	33,337,849 50
(9)	Nov. 1	Canada Savings Bonds, dated Nov. 1, 1947	2¾	Canada	187,652,800 00	5,160,452 00
(11)	1958, June 1	Loan of 1938-39	3	Canada	88,200,000 00	2,646,000 00
	Sept. 1	Loan of 1933	4	London	2,574,936 32	102,997 45
(9)	Nov. 1	Canada Savings Bonds, dated Nov. 1, 1948	2¾	Canada	235,258,360 26	6,469,604 92
(12)	1959, Jan. 1	Fifth Victory Loan, 1943	3	Canada	1,197,324,750 00	35,919,742 50
(13)	Nov. 1	Conversion Loan, 1931	4½	Canada	289,693,300 00	13,036,198 50
(14)	1960, June 1	Sixth Victory Loan, 1944	3	Canada	1,165,300,350 00	34,959,010 50
(15)	Oct. 1	Loan of 1930	4	New York	100,000,000 00	4,000,000 00
(16)	1961, Jan. 15	Loan of 1936	3¼	New York	48,000,000 00	1,560,000 00
(17)	1962, Feb. 1	Seventh Victory Loan, 1944	3	Canada	1,315,639,200 00	39,469,176 00
	1963, July 1	Loan of 1938	3½	London	2,847,428 94	92,541 44
(18)	Aug. 1	Loan of 1948-63	3	New York	150,000,000 00	4,500,000 00
(19)	Oct. 1	Eighth Victory Loan, 1945	3	Canada	1,295,819,350 00	38,874,580 50
(20)	1966 June 1	Loan of 1936	3½	Canada	54,703,000 00	1,777,847 50
(21)	Sept. 1	Ninth Victory Loan, 1945	3	Canada	1,691,796,700 00	50,753,901 00
(22)	Perpetual	Loan of 1936	3	Canada	55,000,000 00	1,650,000 00
(23)	1950, June 15	Non-interest Bearing Certificates		Canada	271,654 04	
(24)	Various	War Savings Certificates	3	Canada	177,682,631 66	5,330,478 95
	Various	Refundable portion of excess profits tax (estimated)		Canada	170,416,412 68	
	1949, April 8	Treasury Bills	·411	Canada	75,000,000 00	308,250 00
	April 22	Treasury Bills	·411	Canada	75,000,000 00	308,250 00
	May 6	Treasury Bills	·412	Canada	75,000,000 00	309,000 00
	May 27	Treasury Bills	·415	Canada	75,000,000 00	311,250 00
	June 10	Treasury Bills	·424	Canada	75,000,000 00	318,000 00
	June 24	Treasury Bills	·451	Canada	75,000,000 00	338,250 00
					15,585,036,579 93	411,586,086 13

Appendix No. 1—*Concluded*

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS OF CANADA ON MARCH 31, 1949 AND THE ANNUAL INTEREST PAYABLE THEREON

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding	Annual interest charges
	RECAPITULATION			$ cts.	$ cts.
	Payable in Canada			15,277,780,321 49	401,205,945 71
	Payable in New York			298,000,000 00	10,060,000 00
	Payable in London			9,256,258 44	320,140 42
				15,585,036,579 93	411,586,086 13

(1) Drawn by lot and redeemable at 100 per cent.
(2) Drawn by lot and redeemable at 100½ per cent. Amount outstanding includes $250,000 redemption bonus.
(3) Subject to redemption as a whole or in part at 101 per cent on or after June 15, 1950, at any time on 60 days' notice. Amount outstanding includes $6,435,342.50 redemption bonus.
(4) Drawn by lot and redeemable at 101 per cent. Amount outstanding includes $500,000 redemption bonus.
(5) Subject to redemption as a whole or in part on October 1, 1949, or on any subsequent interest date on 60 days' notice.
(6) Subject to redemption as a whole or in part at 101 per cent on or after March 1, 1952, at any time on 60 days' notice. Amount outstanding includes $6,696,589 redemption bonus.
(7) Subject to redemption as a whole on June 1, 1950, or on any subsequent interest date on 60 days' notice.
(8) Subject to redemption as a whole or in part at 101 per cent on or after November 1, 1953 at any time on 60 days' notice. Amount outstanding includes $8,471,360.50 redemption bonus.
(9) Subject to redemption on demand with accrued interest.
(10) Subject to redemption as a whole or in part on or after May 1, 1954, at any time on 60 days' notice.
(11) Subject to redemption in whole or in part on June 1, 1953, or on any subsequent interest date on 60 days' notice.
(12) Subject to redemption as a whole or in part on or after January 1, 1956, at any time on 60 days' notice.
(13) Subject to redemption as a whole on November 1, 1949, or on any subsequent interest date on 60 days' notice.
(14) Subject to redemption as a whole or in part on or after June 1, 1957, at any time on 60 days' notice.
(15) Subject to redemption as a whole on October 1, 1950, or on any subsequent interest date on 60 days' notice.
(16) Subject to redemption in whole or in part on January 15, 1956, or on any subsequent interest date on 30 days' notice.
(17) Subject to redemption as a whole or in part on or after February 1, 1959, at any time on 60 days' notice.
(18) Subject to redemption in whole or in part at 100 per cent on any interest date after August 1, 1958 on 6 month's notice.
(19) Subject to redemption as a whole or in part on or after October 1, 1959, at any time on 60 days' notice.
(20) Subject to redemption as a whole on June 1, 1956, or on any subsequent interest date on 60 days' notice.
(21) Subject to redemption as a whole or in part on or after September 1, 1961 at any time on 60 days' notice.
(22) Subject to redemption in whole or in part on or after September 15, 1966, on 60 days' notice.
(23) Subject to redemption at the option of the holder at any time after 6 months from the date of issue.
(24) Date of maturity 7½ years from date of issue or payable on demand at any time following 6 months after the date of issue at graduated values, subject to 90 days' notice.

Appendix No. 2

AMORTIZATION OF BOND DISCOUNT AND COMMISSION ACCOUNT

Issues				Amount to be Amortized			Amount amortized in fiscal year 1948-49	Amount amortized to March 31, 1949	Balance to be amortized over life of issue
Issue Date	Maturity Date	Interest Rate	Amount Issued	Discount and Premiums	Commission	Total			
		p.c.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Oct. 1, 1930	Oct. 1, 1960	4	100,000,000 00	4,750,000 00	1,604,000 00	6,354,000 00	211,800 00	3,918,300 00	2,435,700 00
May 1, 1931	Nov. 1, 1957	4½	37,523,200 00		186,848 50	186,848 50			
May 1, 1931	Nov. 1, 1958	4½	276,687,000 00		1,383,105 50	1,383,105 50	581,072 11	2,444,038 32	516,319 68
May 1, 1931	Nov. 1, 1959	4½	289,693,300 00		1,390,404 00	1,390,404 00			
June 1, 1935	June 1, 1955	3	40,000,000 00	601,837 50	298,162 50	900,000 00	45,000 00	622,500 00	277,500 00
Nov. 15, 1935	June 1, 1955	3	55,000,000 00	687,500 00	412,320 00	1,099,820 00	54,991 00	735,504 62	364,315 38
Jan. 15, 1936	Jan. 15, 1961	3¼	48,000,000 00	1,987,200 00	960,000 00	2,947,200 00	117,888 00	1,557,104 00	1,390,096 00
June 1, 1936	June 1, 1966	3¼	54,703,000 00	940,758 52	410,197 50	1,350,956 02	45,031 86	577,908 87	773,047 15
Sept. 15, 1936	Sept. 15, 1966	3	55,000,000 00	1,925,000 00	411,000 00	2,336,000 00	77,866 66	976,577 69	1,359,422 31
Nov. 15, 1937	Nov. 15, 1951	3¼	60,000,000 00	600,000 00	450,000 00	1,050,000 00	271,875 00	1,050,000 00	
June 1, 1938	June 1, 1958	3	49,200,000 00	597,600 00	369,000 00	966,600 00	48,330 00	523,575 00	443,025 00
May 15, 1939	June 1, 1958	3	39,000,000 00	602,011 27	291,930 00	893,941 27	46,946 59	463,597 57	430,343 70
Feb. 1, 1940	Feb. 1, 1948-52	3¼	250,000,000 00	835,000 00	1,874,477 63	2,709,477 63	208,154 93	2,359,250 74	350,226 89
Oct. 1, 1940	Oct. 1, 1952	3	324,945,700 00	4,124,185 50	2,414,400 75	6,538,586 25	544,882 19	4,631,498 60	1,907,087 65
June 15, 1941	June 15, 1951	3	643,534,250 00	7,548,974 50	5,675,012 88	13,223,987 38	1,322,398 74	10,303,690 18	2,920,297 20
Mar. 1, 1942	Mar. 1, 1954	3	669,658,900 00	6,740,667 06	5,479,138 65	12,219,805 71	1,018,317 14	7,213,079 74	5,006,725 97
Nov. 1, 1942	Nov. 1, 1956	3	847,136,050 00	8,471,360 50	6,219,594 80	14,690,955 30	1,049,400 00	6,733,600 00	7,957,355 30
May 1, 1943	May 1, 1957	3	1,111,261,650 00		7,875,166 77	7,875,166 77	502,500 00	3,328,200 00	4,546,966 77
Nov. 1, 1943	Jan. 1, 1959	3	1,197,324,750 00	186,374 38	6,918,085 45	7,104,459 83	468,400 00	2,537,200 00	4,567,259 83
May 1, 1944	June 1, 1960	3	1,165,300,350 00		7,390,372 52	7,390,372 52	459,500 00	2,259,200 00	5,131,172 52
Nov. 1, 1944	Nov. 1, 1948	1¾	344,267,000 00	38,248 77	1,293,297 94	1,331,546 71	194,146 71	1,331,546 71	
Nov. 1, 1944	Feb. 1, 1962	3	1,315,039,200 00	146,170 22	7,880,433 79	8,026,604 01	465,300 00	2,055,100 00	5,971,504 01
May 1, 1945	Nov. 1, 1949	1¾	267,800,000 00		1,040,381 72	1,040,381 72	231,200 00	905,500 00	134,881 72
May 1, 1945	Oct. 1, 1963	3	1,295,819,350 00		8,398,003 02	8,398,003 02	456,000 00	1,786,000 00	6,612,003 02
Nov. 1, 1945	Nov. 1, 1950	1¾	335,690,000 00		1,147,373 94	1,147,373 94	229,500 00	784,100 00	363,273 94
Nov. 1, 1945	Sept. 1, 1966	3	1,691,796,700 00		10,162,815 77	10,162,815 77	487,800 00	1,666,700 00	8,496,115 77
Nov. 1, 1946	Nov. 1, 1950	1¾	400,000,000 00	(a) −3,000,000 00		−3,000,000 00	−762,960 00	−1,791,980 00	−1,208,020 00
Nov. 1, 1946	Nov. 1, 1956	2¾	535,285,550 00		3,451,094 87	3,451,094 87	345,022 24	834,000 00	2,617,094 87
Nov. 1, 1947	Nov. 1, 1957	2¾	287,733,100 00		1,571,428 10	1,571,428 10	157,700 00	222,700 00	1,348,728 10
Mar. 1, 1948	Mar. 1, 1950	1½	325,000,000 00	(b) −975,000 00		−975,000 00	−487,500 00	−528,125 00	−446,875 00
Aug. 1, 1948	Aug. 1, 1963	3	150,000,000 00		150,000 00	150,000 00	6,666 67	6,666 67	143,333 33
Nov. 1, 1948	Nov. 1, 1958	2¾			(c) 1,436,991 38	1,436,991 38	61,000 00	61,000 00	1,375,991 38
				36,807,888 22	88,545,037 98	125,352,926 20	8,518,229 84	59,568,033 71	65,784,892 49

(a) Issued at 100·75%.
(b) Issued at 100·30%.
(c) Preliminary figure.

Appendix No. 3

STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE FISCAL YEAR ENDED MARCH 31, 1949

Departments	Contributions	Less Refunds	Net Contributions	Transfers from Retirement Fund	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Agriculture	470,393 84	8,656 65	461,737 19		461,737 19
Archives	7,360 46	95 35	7,265 11		7,265 11
Auditor General's Office	25,746 48	758 46	24,988 02		24,988 02
Canadian Broadcasting Corporation	1,065 38		1,065 38		1,065 38
Canadian Commercial Corporation	1,557 02		1,557 02		1,557 02
Canadian Farm Loan Board	22,089 19	187 73	21,901 46		21,901 46
Canadian Pension Commission	5,989 28	16 36	5,972 92		5,972 92
Chief Electoral Office	1,440 92		1,440 92		1,440 92
Civil Service Commission	49,182 27	366 78	48,815 49		48,815 49
Dominion Arsenals	34,209 79	12 12	34,197 67		34,197 67
Export Credits Insurance Corporation	2,973 45		2,973 45		2,973 45
External Affairs	99,780 93	574 24	99,206 69		99,206 69
Federal District Commission	3,962 14		3,962 14		3,962 14
Finance	227,691 76	1,557 63	226,134 13		226,134 13
Fisheries	42,464 78	182 42	42,282 36		42,282 36
Governor General's Secretary	1,499 66		1,499 66		1,499 66
National Health and Welfare	96,957 61	4,101 78	92,855 83		92,855 83
House of Commons	26,058 32	26 36	26,031 96		26,031 96
Insurance	7,169 91	37 35	7,132 56		7,132 56
Justice	182,845 90	1,889 09	180,956 81		180,956 81
Labour	44,314 22	327 17	43,987 05		43,987 05
Library of Parliament	4,826 55		4,826 55		4,826 55
Mines and Resources	373,913 31	4,120 93	369,792 38		369,792 38
National Defence	127,511 71	567 28	126,944 43	367 56	127,311 99
National Harbours Board	6,115 32		6,115 32		6,115 32
National Research Council	205,383 64	1,158 65	204,224 99		204,224 99
National Revenue (Customs and Excise)	641,675 58	4,758 52	636,917 06		636,917 06
(Taxation)	537,588 86	2,545 79	535,043 07		535,043 07
National Film Board	2,115 56		2,115 56		2,115 56
Post Office	2,255,545 58	28,442 60	2,227,102 98	77 95	2,227,180 93
Public Printing and Stationery	112,486 03	3,724 07	108,761 96		108,761 96
Privy Council	7,073 16	12 80	7,060 36		7,060 36
Public Works	263,246 76	3,929 84	259,316 92		259,316 92
Reconstruction and Supply	6,198 31		6,198 31		6,198 31
Royal Canadian Mounted Police	17,545 16	570 26	16,974 90		16,974 90
Secretary of State	66,040 50	69 81	65,970 69		65,970 69
Senate	10,963 41	45 20	10,918 21		10,918 21
Soldier Settlement of Canada	61,414 61	53 91	61,360 70		61,360 70
Trade and Commerce	305,417 38	4,606 61	300,810 77		300,810 77
Transport	552,208 54	6,714 95	545,493 59		545,493 59
Unemployment Insurance Commission	362,792 01	8,244 79	354,547 22		354,547 22
Veterans Affairs	331,901 28	2,498 72	329,402 56		329,402 56
War Assets Corporation	832 24		832 24		832 24
Retired Employees	212,361 63	353 93	212,007 70		212,007 70
	7,819,910 44	91,208 15	7,728,702 29	445 51	7,729,147 80

Balance brought forward from March 31, 1948		$ 90,365,713 85
Receipts, 1948-49—		
Net contributions		7,728,702 29
Transfers from Retirement Fund—Section 17A		445 51
Interest at 4% to March 31, 1949		3,507,787 18
Government's contribution		4,050 000 00
Contribution from Chartered Banks		900 00
Contributions from Crown Companies		43,180 52
		$105,696,729 35
Disbursements, 1948-49—		
Annuities	$ 10,260,674 00	
Gratuities	228,108 60	
Withdrawals	265,059 81	
Transfer of contributions to Permanent Services Pension Account	2,142 27	
		10,755,984 68
Balance March 31, 1949		$ 94,940,744 67

Appendix No. 4

STATEMENT OF NATIONAL HARBOURS BOARD PENSION FUND FOR THE FISCAL YEAR ENDED MARCH 31, 1949

Balance brought forward from March 31, 1948		$ 2,249,087 79
Receipts, 1948-49—		
Net contributions		373,705 99
Interest at 4% to December 31, 1948		92,501 90
National Harbours Board's contribution		373,018 77
		$ 3,088,314 45
Disbursements, 1948-49—		
Annuities	$ 275,793 26	
Gratuities	5,462 08	
Withdrawals	7,819 11	
		289,074 45
Balance March 31, 1949		$ 2,799,240 00

Appendix No. 5

HALIFAX PILOTS' PENSION FUND

IN ACCOUNT WITH THE GOVERNMENT OF CANADA

1948		
April 1—Balance from March 31, 1948		$ 157,285 63
Receipts from April 1, 1948 to March 31, 1949		9,537 99
Premium on $43,000 C.N. Rlys. 4½% bonds due July 1, 1957 sold at 123½	$ 10,105 00	
Premium on $23,000 Conversion Loan 1931, 4½% bonds due Nov. 1, 1949/59 sold at 102·45	563 50	
	$ 10,668 50	
Less premium on $71,000 Canada 3% bonds due Sept. 1, 1961/66 purchased at 100¾	532 50	
		10,136 00
Interest on bonds—		
4½% Dom. of Canada 1931-1949-59	$ 1,216 48	
3 % Dom. of Canada 1942-1953-56	300 00	
3½% Dom. of Canada 1936-1956-66	130 00	
3 % Dom. of Canada 1935-1950-55	90 00	
3 % Dom. of Canada 1938-39-1953-58	570 00	
3 % Dom. of Canada 1944-1957-60	60 00	
3 % Dom. of Canada 1941-1950-51	330 00	
3 % Dom. of Canada 1943-1956-59	195 00	
4½% Canadian National Railways, 1927-57 (Guaranteed)	1,950 90	
3½% Dom. of Canada 1940-1948-52	65 00	
3 % Dom. of Canada 1944-1959-62	210 00	
3 % Dom. of Canada 1942-1952-54	300 00	
3 % Dom. of Canada 1945-1961-66	335 55	
3 % Dom. of Canada Perpetuals 1936	60 00	
3 % Dom. of Canada 1945-1959-63	420 00	
		6,232 93
		$ 183,192 55
Less—Pensions to Pilots and Widows	$ 19,594 59	
Interest charged pending sale of securities	74 80	
		19,669 39
		$ 163,523 16
Gain for year—$6,237.53.		
1949		
March 31—Cash on deposit with Government		$ 3,023 16
Bonds held by Government—		
3 % Dom. of Canada 1942-1953-56	$ 10,000 00	
3½% Dom. of Canada 1936-1956-66	4,000 00	
3 % Dom. of Canada 1935-1950-55	3,000 00	
3 % Dom. of Canada 1938-39-1953-58	19,000 00	
3 % Dom. of Canada 1944-1957-60	2,000 00	
3 % Dom. of Canada 1941-1950-51	11,000 00	
3 % Dom. of Canada 1943-1956-59	6,500 00	
3½% Dom. of Canada 1940-1948-52	1,000 00	
3 % Dom. of Canada 1944-1959-62	7,000 00	
3 % Dom. of Canada 1942-1952-54	10,000 00	
3 % Dom. of Canada 1945-1961-66	71,000 00	
3 % Dom. of Canada Perpetuals 1936	2,000 00	
3 % Dom. of Canada 1945-1959-63	14,000 00	
		160,500 00
		$ 163,523 16

Appendix No. 6

Sydney Pilots' Pension Fund

In Account with the Government of Canada

1948			
April 1—Balance from March 31, 1948			$ 143,192 62
Receipts from April 1, 1948 to March 31, 1949			8,254 97
Interest credited on cash balance			44 42
Interest on bonds—			
4½% Dom. of Canada 1931-1949-59	$ 508 50		
3 % Dom. of Canada 1942-1953-56	240 00		
3 % Dom. of Canada 1943-1954-57	96 00		
3 % Dom. of Canada 1935-1950-55	150 00		
3 % Dom. of Canada 1938-39-1953-58	720 00		
3 % Dom. of Canada 1944-1957-60	120 00		
3 % Dom. of Canada 1941-1950-51	420 00		
3 % Dom. of Canada 1943-1956-59	180 00		
3½% Dom. of Canada 1940-1948-52	65 00		
3 % Dom. of Canada 1944-1959-62	195 00		
3 % Dom. of Canada 1942-1952-54	450 00		
3 % Dom. of Canada 1945-1961-66	120 00		
3 % Dom. of Canada Perpetuals 1936	60 00		
3 % Dom. of Canada 1945-1959-63	1,140 00		
		4,464 50	
		$	155,956 51
Less—Pensions to Pilots and Widows			8,617 26
		$	147,339 25

Gain for year—$4,146.63

1949			
March 31—Cash on deposit with Government			$ 5,339 25
Bonds held by Government—			
4½% Dom. of Canada 1931-1949-59	$ 11,300 00		
3 % Dom. of Canada 1942-1953-56	8,000 00		
3 % Dom. of Canada 1943-1954-57	3,200 00		
3 % Dom. of Canada 1935-1950-55	5,000 00		
3 % Dom. of Canada 1938-39-1953-58	24,000 00		
3 % Dom. of Canada 1944-1957-60	4,000 00		
3 % Dom. of Canada 1941-1950-51	14,000 00		
3 % Dom. of Canada 1943-1956-59	6,000 00		
3½% Dom. of Canada 1940-1948-52	1,000 00		
3 % Dom. of Canada 1944-1959-62	6,500 00		
3 % Dom. of Canada 1942-1952-54	15,000 00		
3 % Dom. of Canada 1945-1961-66	4,000 00		
3 % Dom. of Canada Perpetuals 1936	2,000 00		
3 % Dom. of Canada 1945-1959-63	38,000 00		
		142,000 00	
		$	147,339 25

Appendix No. 7

Saint John Pilots' Pension Fund

In Account with the Government of Canada

1948			
April 1—Balance from March 31, 1948			$ 114,231 91
Receipts from April 1, 1948 to March 31, 1949			5,823 07
Interest credited on cash balance			369 66
Interest on bonds—			
4½% Dom. of Canada 1931-1948-58	$ 45 00		
4½% Dom. of Canada 1931-1949-59	517 50		
3 % Dom. of Canada 1943-1954-57	90 00		
3 % Dom. of Canada 1942-1953-56	90 00		
3½% Dom. of Canada 1936-1956-66	97 50		
3 % Dom. of Canada 1935-1950-55	30 00		
3 % Dom. of Canada 1938-39-1953-58	510 00		
3 % Dom. of Canada 1944-1957-60	90 00		
3 % Dom. of Canada 1941-1950-51	270 00		
3 % Dom. of Canada 1943-1956-59	90 00		
3½% Dom. of Canada 1940-1948-52	48 75		
3 % Dom. of Canada 1944-1959-62	180 00		
3 % Dom. of Canada 1942-1952-54	90 00		
3 % Dom. of Canada 1945-1959-63	1,110 00		
		3,288 75	
			$ 123,713 39
Less—Pensions to Pilots and Widows		5,202 36	
			$ 118,511 03

Gain for year—$4,279.12.

1949			
March 31—Cash on deposit with Government			$ 17,011 03
Bonds held by Government—			
4½% Dom. of Canada 1931-1949-59	$ 11,500 00		
3 % Dom. of Canada 1943-1954-57	3,000 00		
3 % Dom. of Canada 1942-1953-56	3,000 00		
3½% Dom. of Canada 1936-1956-66	3,000 00		
3 % Dom. of Canada 1935-1950-55	1,000 00		
3 % Dom. of Canada 1938-39-1953-58	17,000 00		
3 % Dom. of Canada 1944-1957-60	3,000 00		
3 % Dom. of Canada 1941-1950-51	9,000 00		
3 % Dom. of Canada 1943-1956-59	3,000 00		
3½% Dom. of Canada 1940-1948-52	1,000 00		
3 % Dom. of Canada 1944-1959-62	6,000 00		
3 % Dom. of Canada 1942-1952-54	3,000 00		
3 % Dom. of Canada Perpetuals 1936	1,000 00		
3 % Dom. of Canada 1945-1959-63	37,000 00		
		101,500 00	
			$ 118,511 03

Appendix No. 8

Montreal Pilots' Pension Fund

In Account with the Government of Canada

1948			
April 1—Balance from March 31, 1948			$ 323,735 11
Receipts from April 1, 1948 to March 31, 1949			34,934 49
Interest credited on cash balance			2,154 73
Interest on bonds—			
5 % Province of Ontario Debentures 1923–48	$ 1,200 00		
4½% Dom. of Canada 1931–1949–59	900 00		
3 % Dom. of Canada 1942–1953–56	180 00		
3 % Dom. of Canada 1935–1950–55	180 00		
3 % Dom. of Canada 1938–39–1953–58	2,010 00		
3 % Dom. of Canada 1941–1950–51	810 00		
3 % Dom. of Canada 1943–1956–59	300 00		
4½% Canadian National Railways 1927–57 (Guaranteed)	855 00		
4½% Province of Quebec Debentures 1933–63	270 00		
3½% Dom. of Canada 1940–1948–52	360 00		
3 % Dom. of Canada 1944–1959–62	450 00		
5 % Canadian National Railways 1924–54 (Guaranteed)	250 00		
4½% Canadian National Railways 1931–56 (Guaranteed)	450 00		
3 % Dom. of Canada 1942–1952–54	210 00		
3 % Dom. of Canada 1945–1961–66	360 00		
3 % Dom. of Canada Perpetuals 1936	150 00		
3½% Province of Quebec Debentures 1941–1951–53	175 00		
3 % Dom. of Canada 1945–1959–63	360 00		
		9,500 00	
		$ 370,324 33	
Less—Pensions to Pilots and Widows		23,948 44	
		$ 346,375 89	

Gain for year—$22,640.78.

1949			
March 31—Cash on deposit with Government			$ 105,375 89
Bonds held by Government—			
4½% Dom. of Canada 1931–1949–59	$ 20,000 00		
3 % Dom. of Canada 1942–1953–56	6,000 00		
3 % Dom. of Canada 1935–1950–55	6,000 00		
3 % Dom. of Canada 1938–39–1953–58	67,000 00		
3 % Dom. of Canada 1941–1950–51	27,000 00		
3 % Dom. of Canada 1943–1956–59	10,000 00		
4½% Canadian National Railways 1927–57 (Guaranteed)	19,000 00		
4½% Province of Quebec Debentures 1933–63	6,000 00		
3½% Dom. of Canada 1940–1948–52	9,000 00		
3 % Dom. of Canada 1944–1959–62	15,000 00		
5 % Canadian National Railways 1924–54 (Guaranteed)	5,000 00		
4½% Canadian National Railways 1931–56 (Guaranteed)	10,000 00		
3 % Dom. of Canada 1942–1952–54	7,000 00		
3 % Dom. of Canada 1945–1961–66	12,000 00		
3 % Dom. of Canada Perpetuals 1936	5,000 00		
3½% Province of Quebec Debentures 1941–1951–53	5,000 00		
3 % Dom. of Canada 1945–1959–63	12,000 00		
		241,000 00	
		$ 346,375 89	

Appendix No. 9

British Columbia Pilots' Pension Fund

In Account with the Government of Canada

1948			
April 1—Balance from March 31, 1948			$ 200,040 78
Receipts from April 1, 1948 to March 31, 1949			28,510 85
Interest credited on cash balance			1,747 08
Interest on bonds—			
4½% Dom. of Canada 1931–1949–59	$ 1,485 00		
3½% Dom. of Canada 1936–1956–66	195 00		
3 % Dom. of Canada 1935–1950–55	270 00		
3 % Dom. of Canada 1938–39–1953–58	1,020 00		
3 % Dom. of Canada 1944–1957–60	300 00		
3 % Dom. of Canada 1941–1950–51	150 00		
3½% Dom. of Canada 1940–1948–52	260 00		
3 % Dom. of Canada 1944–1959–62	300 00		
3 % Dom. of Canada 1945–1961–66	210 00		
3 % Dom. of Canada Perpetuals 1936	150 00		
3 % Dom. of Canada 1945–1959–63	540 00		
		4,880 00	
		$ 235,178 71	
Less—Pensions to Pilots and Widows		18,589 65	
		$ 216,589 06	

Gain for year—$16,548.28.

1949			
March 31—Cash on deposit with Government			$ 73,589 06
Bonds held by Government—			
4½% Dom. of Canada 1931–1949–59	$ 33,000 00		
3½% Dom. of Canada 1936–1956–66	6,000 00		
3 % Dom. of Canada 1935–1950–55	9,000 00		
3 % Dom. of Canada 1938–39–1953–58	34,000 00		
3 % Dom. of Canada 1944–1957–60	10,000 00		
3 % Dom. of Canada 1941–1950–51	5,000 00		
3½% Dom. of Canada 1940–1948–52	6,000 00		
3 % Dom. of Canada 1944–1959–62	10,000 00		
3 % Dom. of Canada 1945–1961–66	7,000 00		
3 % Dom. of Canada Perpetuals 1936	5,000 00		
3 % Dom. of Canada 1945–1959–63	18,000 00		
		143,000 00	
		$ 216,589 06	

Appendix No. 10

RECOINAGE STATEMENT

—	Amount withdrawn for recoinage, face value	Amount withdrawn for recoinage, net value	Amount recoined, face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage, net value
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
SILVER COIN						
Total to March 31, 1948	9,538,919 55	9,434,210 70	10,047,568 48	96,072 70	750,390 52	Nil
April 1, 1948 to March 31, 1949	29,000 00	28,250 00	30,332 98	.....	2,082 98	14,467.28
	9,567,919 55	9,462,460 70	10,077,901 46	96,072 70	752,473 50	Nil
BRONZE COIN*						
Total to March 31, 1948	798,690 10	794,297 64	542,978 61	408,732 93	157,413 90	Nil
April 1, 1948 to March 31, 1949	121,128 67	120,978 60	37,236 48	83,742 12	.....	Nil
	919,818 77	915,276 24	580,215 09	492,475 05	157,413 90	Nil

*Includes Tombac

Appendix No. 11

COINAGE ISSUED

Denomination	Total to March 31, 1948	Total from April 1, 1948 to March 31, 1949	Total to March 31, 1949
	$ cts.	$ cts.	$ cts.
Gold:—			
$ 5.00	1,388,060 00	.....	1,388,060 00
10.00	3,480,360 00	.....	3,480,360 00
	4,868,420 00	.....	4,868,420 00
Silver:—			
$ 1.00	2,482,852 00	39,256 00	2,522,108 00
0.50	11,616,818 00	38,000 00	11,654,818 00
0.25	30,748,703 25	1,748,000 00	32,496,703 25
0.20	210,000 00	.....	210,000 00
0.10	19,658,544 00	996,000 00	20,654,544 00
0.05	6,018,802 00	.....	6,018,802 00
	70,735,719 25	2,821,256 00	73,556,975 25
Nickel	5,554,275 50	631,500 00	6,185,775 50
Tombac	1,407,824 50	.....	1,407,824 50
Steel	1,521,300 00	.....	1,521,300 00
Bronze	8,618,935 00	691,400 00	9,310,335 00

Appendix No. 12

COINAGE AND BULLION ACCOUNTS

Silver Bullion, Coinage and Medals Account

Balances on hand brought forward from March 31, 1948	$ 1,345,589 67
Bullion, worn coin, alloy, etc., purchased during 1948–49	1,724,914 99
Copper transferred for medals	2,025 72
Sweep treatment and other charges	2,068 42
Net gain on silver account	1,606,171 19
	$ 4,680,769 99
Bullion, coin and medals, etc., sold	3,312,686 92
Balance on hand, March 31, 1949	$ 1,368,083 07

Bronze Coinage Account

Balance on hand brought forward from March 31, 1948	$ 228,676 04
Worn coin, metal, etc. purchased during 1948–49	227,520 62
Charges for treatment of copper residue	312 76
Net gain on coinage	314,681 97
	$ 771,191 39
Coin and metal, etc. sold or transferred	693,968 45
Balance on hand, March 31, 1949	$ 77,222 94

Nickel Coinage Account

Balance on hand brought forward from March 31, 1948	$ 86,715 88
Blanks and mutilated coin purchased during 1948–49	119,661 45
Net gain on coinage	464,588 96
	$ 670,966 29
Coin sold	631,500 00
Balance on hand, March 31, 1949	$ 39,466 29

Steel Coinage Account

Mutilated coin purchased during 1948–49	$ 305 83
Mutilated coin destroyed during 1948–49	150 00
Balance on hand, March 31, 1949	$ 155 83

Gold Bullion Account

	Fine ounces	Value at $35.00 the ounce fine
Gold on hand, April 1, 1948	195,200·395	$ 6,832,013 83
Gold purchased during 1948–49	3,494,911·218	122,321,892 63
Gain on stock-taking	1,169·776	40,942 16
	3,691,281·389	$129,194,848 62
Gold sold or issued during 1948–49	3,513,403·121	122,969,109 24
Balance, being gold on hand (exclusive of Assay Office balance) at March 31, 1949	177,878·268	$ 6,225,739 38

Appendix No. 13

SUMMARIZED STATEMENT SHOWING SOURCES AND APPLICATION OF CASH FUNDS FOR THE FISCAL YEAR ENDED MARCH 31, 1949

(In millions of dollars)

Cash funds made available during year:			
Net cash balance remaining out of current year's revenues	1		668·4
Consisting of:			
Excess of revenues over expenditures for the year (i.e. budgetary surplus)	2	595·5	
Add back items included in total expenditures which did not represent cash	3	105·0	
	4	700·5	
Less items included in total revenues which did not represent current receipts of cash	5	32·1	
		668·4	
Increases in Annuity, Pension, Insurance and Guaranty Accounts	6		107·3
Increases in Deferred Credits, Deposit and Trust and Sundry Suspense Accounts	7		34·4
Repayment of loans previously made to Provincial and Municipal Governments	8		5·4
Net reduction in working capital advances to Departments and to Crown Corporations	9		3·7
	10		819·2
Net sales of securities from Securities Investment Account	11		222·4
	12		1,041·6
Disposition of Cash funds:			
Increases in Loans and Investments:			
Advances to the Foreign Exchange Control Board	13	450·0	
Advances to Central Mortgage and Housing Corporation	14	68·0	
Advances to Canadian National Railways (net)	15	4·1	
Loans to the United Kingdom and other Governments (net)	16	59·4	
Loans to veterans under the Soldier Settlement and Veterans' Land Acts (net)	17	22·9	
Loans to Canadian Farm Loan Board	18	1·0	
Increases in other loans and investments (net)	19	1·8	
Reduction in floating debt	20	7·9	
Cost of loan flotations (portion to be amortized)	21	1·6	616·7
Net reduction in funded debt	22		372·3
Increase in cash balances during 1948-49	23		52·6
			1,041·6

Reconciliation of Total Increases and Decreases as Reflected in the Balance Sheet with the Cash Increases and Decreases in the Above Table

Item 2. Budgetary surplus or decrease in net debt as reflected in the Balance Sheet.

3. Add back items of expenditures which did not involve current outlays of cash, viz., Provision for reserve for possible losses on ultimate realization of active assets, $75·0 millions; provision for reserve for conditional benefits under the Veterans' Land Act, $5·6 millions; annual amortization of bond discounts and commissions, $8·5 millions; subsidy payments and expenses of the Commodity Prices Stabilization Corporation (which were financed out of moneys advanced to the Corporation in prior years), $14·9 millions, and write-offs of Soldier Settlement and Veterans' Land Act Loans, $1·0 millions.

5. Deduct from budgetary surplus items included in total revenues which did not represent current receipts of cash—viz., transfer to revenue of balance previously held in a deposit account for War Supplies Ltd., $10·5 millions; interest accruals on advances to foreign governments which were added to principal on consolidation of such advances into a specific loan, $18·4 millions; expenditures in previous years on the Snare River Power Project now included in investments, $2·5 millions, and a transfer to revenues of a balance held in the U.K. General Settlement Account, $0·7 millions.

6. Total as reflected in the Balance Sheet.

7. Eliminate non-cash items from the totals of categories in the Balance Sheet as follows: From Deposit and Trust Accounts—War Supplies, Ltd., balance of $10·5 millions which was transferred to Revenue, and Sugar Price Stabilization Reserve, $2·8 millions; from Sundry Suspense Accounts (Assets)—Sugar Price Stabilization Reserve, $2·8 millions, and the depreciation on revaluation of Securities Investment Account, $5·2 millions; from Sundry Suspense Accounts (Liabilities)—the balance in the U.K. General Settlement Account $0·7 millions, which was transferred to Revenue.
8. Total as reflected in the Balance Sheet.
9. Eliminate from Balance Sheet change during the year, $14·9 millions, being subsidy payments and expenses of the Commodity Prices Stabilization Corporation which were financed from moneys advanced to the Corporation in prior years (also eliminated from Expenditures, see Item 3).
11. Eliminate from Balance Sheet change during the year, $5·2 millions, being the depreciation on revaluation of Securities Investment Account (see also Item 7).
13. Total as reflected in the Balance Sheet.
14. Total as reflected in the Balance Sheet.
15. Total as reflected in the Balance Sheet.
16. Eliminate from Balance Sheet change during the year, $18·4 millions, being interest accruals on advances to foreign governments which were added to principal on consolidation of such advances into a specific loan (also eliminated from Revenue, see Item 5).
17. Eliminate from Balance Sheet changes during the year of $21·9 millions (net), $1·0 millions, being write-offs of Soldier Settlement and Veterans' Land Act Loans (also eliminated from Expenditures see Item 3).
18. Total as reflected in the Balance Sheet.
19. Miscellaneous loans and investments in Crown Agencies as reflected in the Balance Sheet increased by $6·1 millions during the year, and other Miscellaneous Loans and Investments decreased $1·8 millions (after eliminating Soldier Settlement and Veterans' Land Act loans), resulting in a net increase in these two categories of $4·3 millions. Eliminate from this latter total $2·5 millions, being expenditures in prior years on the Snare River Power Project now included in Investments (also eliminated from Revenue, see Item 5).
20. Total as reflected in the Balance Sheet.
21. This amount may be established as follows: the annual amortization of bond discounts and commissions as reflected in the Summary of Expenditure Statement (and also in Item 3 above) amounted to $8·5 millions. From this amount must be subtracted the decrease for the year in Deferred Charges (Item 5 of the Balance Sheet), viz., $6·9 millions. The difference, $1·6 millions, represents the cash outlay during the year on that portion of cost of loan flotations (mainly commissions paid to dealers on sales of Canada Savings Bonds) remaining to be amortized.
22. Total as reflected in the Balance Sheet.
23. Total as reflected in the Balance Sheet.

Appendix No. 14

CONTINGENT LIABILITIES

—	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1949	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	$ cts.	$ cts.	$ cts.
Railway Securities Guaranteed as to principal and interest—			
1. Canadian Northern Ry. Co., 3 per cent deb. stock due 1953, £1,923,387/0/0	9,359,996 72	1,162,768 33	
2. Canadian Northern Ry. Co., 3½ per cent deb. stock due 1958, £1,622,586/19/9	7,896,590 00	5,636,506 82	
3. Canadian Northern Ontario Ry. Co., 3½ per cent deb. stock due 1961, £7,350,000/0/0	35,770,000 00	3,597,517 87	1,540,003 13
4. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1960, £647,260/5/6	3,150,000 00	550,726 60	
5. Grand Trunk Pacific Ry. Co., 3 per cent bonds due 1962, £14,000,000/0/0	68,040,000 00	26,465,130 00	33,048,000 00
6. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1962, £733,561/12/10	3,569,999 98	.....	3,569,996 86
7. Grand Trunk Pacific Ry. Co., 4 per cent bonds due 1962, £3,280,000/0/0	15,940,800 00	7,999,074 00	7,499,952 00
8. Canadian National Ry. Co., 5 per cent bonds due 1954	50,000,000 00	50,000,000 00	
9. Canadian National Ry. Co., 4½ per cent gold bonds due 1957	65,000,000 00	64,136,000 00	
10. Canadian National Ry. Co., 5 per cent gold bonds due October 1, 1969	60,000,000 00	57,728,500 00	
11. Canadian National Ry. Co., 5 per cent gold bonds due 1970	18,000,000 00	17,338,000 00	
12. Canadian National Ry. Co., 4½ per cent gold bonds due 1955	50,000,000 00	48,496,000 00	
13. Canadian National Ry. Co., 4½ per cent gold bonds due 1956	70,000,000 00	67,388,000 00	
14. Canadian National Ry. Co., 4½ per cent gold bonds due 1951	50,000,000 00	48,022,000 00	
15. Canadian National Ry. Co., 3 per cent bonds due 1959	35,000,000 00	35,000,000 00	
16. Canadian National Ry. Co., 2¾ per cent bonds due 1967	50,000,000 00	50,000,000 00	
17. Canadian National Ry. Co., 3 per cent bonds due 1966	35,000,000 00	35,000,000 00	
	626,727,386 70	518,500,223 62	45,657,951 99
Railway Securities Guaranteed as to interest only—			
18. Grand Trunk Ry. Acquisition Guarantees—			
Grand Trunk 5 per cent perp. deb. stock £4,270,375/0/0	20,782,491 67	1,016,091 86	
Great Western 5 per cent perp. deb. stock £2,723,080/0/0	13,252,322 67	499,709 33	
Grand Trunk 4 per cent perp. deb. stock £24,624,455/0/0	119,839,014 33	5,446,783 07	
Northern Ry. Co. of Canada 4 per cent perp. deb. stock, £308,215/0/0	1,499,979 67	22,591 07	
	155,373,808 34	6,985,175 33	
Other Securities Guaranteed as to principal and interest—			
19. Harbour Commissioners of Montreal, Jacques Cartier Bridge 5 per cent bonds due 1969	19,500,000 00	19,000,000 00	
20. Canadian National (West Indies) Steamships Ltd., 5 per cent bonds due 1955	10,000,000 00	9,400,000 00	
21. Saint John Harbour Commissioners—			
(a) Bonded indebtedness of the City of Saint John assumed by Commission	1,467,164 96	88,329 31	
(b) Debentures of the Commission issued to City of Saint John—5 per cent due August 1, 1952	667,953 04	667,953 04	
	31,635,118 00	29,156,282 35	
Other Guarantees—			
22. Bank Advances, re Province of Manitoba Savings Office	(1) 12,442,400 00	4,040,078 23	
23. Province of Manitoba Treasury Bill	3,300,000 00	3,300,000 00	
24. Deposits maintained by the Chartered banks in Bank of Canada	Unstated	540,250,731 29	
25. Loans made by approved lending institutions under National Housing Act	Unstated	Indeterminate	
26. Loans made by approved lending institutions under The Home Improvement Loans Guarantee Act	(1) 7,500,000 00	21,858 85	
27. Loans made by approved lending institutions under the Home Extension Plan	(1) 300,000 00	374 82	
28. Loans made by approved lending institutions under Part IV of the National Housing Act 1944 for Home Extensions	5,000,000 00	5,704 50	
29. Guarantees of land assembly projects under National Housing Act	Unstated	708,939 04	
30. Bank Advances, Dept. of Reconstruction and Supply re Acadia Coal Company Limited	730,000 00	584,000 00	
31. Guarantees under Export Credits Insurance Act	12,750,000 00	11,728,858 36	
32. Loans made by chartered banks under The Farm Improvement Loans Act	25,000,000 00	6,695,664 02	
33. Loans made by chartered banks under the Veterans Business and Professional Loans Act	6,250,000 00	1,632,874 96	
34. Bank Advances, re Canadian Wheat Board	100,000,000 00		

(1) This amount represents the original maximum amount guaranteed As the authority for making additional guaranteed loans or advances had expired prior to March 31, 1949, the amount authorized at that date is the same as the amount outstanding.

NOTE:—These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in Sterling or United States dollars are converted on the basis of £1—$4.86 2/3 and $1. U.S.—$1. Canadian, respectively.

1948-49

PUBLIC ACCOUNTS

PART II

Details of

THE ACCOUNTS BY DEPARTMENTS

Prepared by

THE OFFICE OF THE COMPTROLLER OF THE TREASURY

39882—A—7

SUMMARIZED STATEMENT OF REVENUES AND CREDITS

	Department	Consolidated Fund	
		Ordinary Revenue	Special Receipts
A	Agriculture	1,323,477 67	1,019,360 29
B	Auditor General's Office	17,712 25	
C	Chief Electoral Officer	1,462 80	
D	Civil Service Commission	176 25	
E	External Affairs	416,655 37	758 66
F	Finance	109,941,539 63	2,727,013 92
G	Fisheries	1,016,009 71	
I	Insurance	211,221 68	
J	Justice	30,212 51	
	Office of the Commissioner of Penitentiaries	344,516 55	
K	Labour	25,926 51	464,585 60
L	Legislation	131,727 26	
M	Mines and Resources	2,034,299 16	2,689,926 06
N	National Defence	330,304 32	3,653,521 67
O	National Health and Welfare	516,960 75	
P	National Revenue	2,433,738,911 51	
	Canadian Broadcasting Corporation	4,526 13	
Q	Post Office	80,618,402 30	
S	Privy Council Office	21,831 79	
U	Public Printing and Stationery	375,694 02	
V	Public Works	1,070,860 66	2,084 08
VA	Reconstruction and Supply	1,098,831 72	3,500,522 81
	National Film Board	109,831 30	22,658 85
W	Royal Canadian Mounted Police	1,349,643 51	78,577 81
X	The Secretary of State	1,063,175 61	12,027 20
Y	Trade and Commerce	3,805,017 60	99,077,848 31
	National Research Council	14,889 06	708 00
Z	Transport	5,086,119 22	5,147,324 07
	Canadian Maritime Commission	169 66	
	National Harbours Board	62,021 95	
ZA	Veterans Affairs	4,327,698 70	1,457,914 14
		$2,649,089,827 16	$119,854,831 47

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1949

Revenue	Non-Active Assets			Total Revenues and Credits
Total Consolidated Fund Revenue	Credits to Non-Active Accounts	Capital Accounts—Refunds	Adjusting Entries	
2,342,837 96				2,342,837 96
17,712 25				17,712 25
1,462 80				1,462 80
176 25				176 25
417,414 03				417,414 03
112,668,553 55				112,668,553 55
1,016,009 71				1,016,009 71
211,221 68				211,221 68
30,212 51				30,212 51
344,516 55				344,516 55
490,512 11				490,512 11
131,727 26				131,727 26
4,724,225 22			44,666 06	4,768,891 28
3,983,825 99				3,983,825 99
516,960 75				516,960 75
2,433,738,911 51				2,433,738,911 51
4,526 13				4,526 13
80,618,402 30				80,618,402 30
21,831 79				21,831 79
375,694 02				375,694 02
1,072,944 74				1,072,944 74
4,599,354 53				4,599,354 53
132,490 15				132,490 15
1,428,221 32				1,428,221 32
1,075,202 81				1,075,202 81
102,882,865 91			2,243,106 30	105,125,972 21
15,597 06				15,597 06
10,233,443 29	80,311 37	76,737 46		10,390,492 12
169 66				169 66
62,021 95		5,594 94		67,616 89
5,785,612 84				5,785,612 84
$2,768,944,658 63	$80,311 37	$82,332 40	$2,287,772 36	$2,771,395,074 76

The accounts of Revenue, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF ORDINARY REVENUE BY MAIN CLASSIFI

—	Department	Return on Investments	Privileges, Licences and Permits	Proceeds from Sales
A	Agriculture	.....	299,477 25	517,330 87
B	Auditor General's Office	.....	.....	.....
C	Chief Electoral Officer	.....	.....	7 85
D	Civil Service Commission	.....	.....	.....
E	External Affairs	.....	365,331 80	1,060 52
F	Finance	102,733,916 75	.....	.....
G	Fisheries	.....	67,480 82	907,932 88
I	Insurance	.....	.....	24 75
J	Justice	.....	5,107 98	12,720 00
	Office of the Commissioner of Penitentiaries	.....	11,050 39	327,767 28
K	Labour	.....	.....	5,473 52
L	Legislation	.....	129,758 53	.....
M	Mines and Resources	41,306 10	906,243 00	293,149 44
N	National Defence	961 62	.....	.....
O	National Health and Welfare	.....	22,903 28	8,515 69
P	National Revenue	.....	35,271 82	7,220 97
	Canadian Broadcasting Corporation	.....	.....	.....
Q	Post Office	.....	.....	3,142 98
S	Privy Council Office	.....	.....	.....
U	Public Printing and Stationery	.....	.....	375,694 02
V	Public Works	.....	450,545 03	3,324 45
VA	Reconstruction and Supply	1,079,637 46	.....	.....
	National Film Board	.....	.....	32,933 09
W	Royal Canadian Mounted Police	.....	601 38	3,025 88
X	The Secretary of State	.....	944,680 67	6,397 15
Y	Trade and Commerce	236,605 78	134,677 82	62,826 64
	National Research Council	.....	.....	.....
Z	Transport	149,816 27	2,929,391 15	13,934 10
	Canadian Maritime Commission	169 66	.....	.....
	National Harbours Board	62,021 95	.....	.....
ZA	Veterans Affairs	3,584,468 92	133,213 91	49,333 24
		$107,888,904 51	$6,435,734 83	$2,631,815 32

CATIONS AND DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1949

Services and Service Fees	Refunds of Expenditure	Miscellaneous	Other Non-Tax Revenue	Total Non-Tax Revenue	Total Tax Revenue	Total
484,594 74	9,109 99	12,964 82		1,323,477 67		1,323,477 67
17,712 25				17,712 25		17,712 25
	54 95	1,400 00		1,462 80		1,462 80
	110 00	66 25		176 25		176 25
3,674 79	31,788 56	14,799 70		416,655 37		416,655 37
434,717 82	7,858 21	7,316 83	3,253,179 32*	106,436 988,93	3,504,550 70	109,941,539 63
7,062 93	7,356 07	26,177 01		1,016,009 71		1,016,009 71
211,196 48		45		211,221 68		211,221 68
198 50	84 37	12,101 66		30,212 51		30,212 51
	5,343 88	355 00		344,516 55		344,516 55
19 81	19,878 44	554 74		25,926 51		25,926 51
1,964 73	4 00			131,727 26		131,727 26
250,883 71	409,855 80	37,228 28		1,938,666 33	95,632 83	2,034,299 16
	2,712 34	326,630 36		330,304 32		330,304 32
351,659 14	6,107 62	127,775 02		516,960 75		516,960 75
572,771 50	2,522 77	1,014,898 33		1,632,685 39	2,432,106,226 12	2,433,738,911 51
		4,526 13		4,526 13		4,526 13
1,000 03	6,107 72	3,935 57	80,604,216 00†	80,618,402 30		80,618,402 30
	19,759 79	2,072 00		21,831 79		21,831 79
				375,694 02		375,694 02
221,635 31	385,712 89	9,642 98		1,070,860 66		1,070,860 66
	19,194 26			1,098,831 72		1,098,831 72
50,649 91	5,085 74	21,162 56		109,831 30		109,831 30
1,268,872 79	52,488 13	24,655 33		1,349,643 51		1,349,643 51
109,232 10	429 05	2,436 64		1,063,175 61		1,063,175 61
2,833,242 18	60,919 07	40,879 41		3,369,150 90	435,866 70	3,805,017 60
	14,677 41	211 65		14,889 06		14,889 06
1,784,561 06	91,257 04	117,159 60		5,086,119 22		5,086,119 22
				169 66		169 66
				62,021 95		62,021 95
	528,665 28	32,017 35		4,327,698 70		4,327,698 70
$8,605,649 78	$1,687,083 38	$1,840,967 67	$83,857,395 32	$212,947,550 81	$2,436,142,276 35	$2,649,089,827 16

* Department of Finance—Bullion and Coinage.

† Post Office Department—Postal Revenue.

SUMMARIZED STATEMENT OF APPROPRIATIONS, EXPENDITURES,

—	Department	Appropriations	Ordinary	Special
A	Agriculture	71,065,280 16	20,376,095 56	18,218,662 96
B	Auditor General's Office	548,793 00	533,091 90	
C	Chief Electoral Officer	287,973 27	287,092 33	
D	Civil Service Commission	1,366,059 44	770,955 14	
E	External Affairs	16,084,009 64	8,675,453 56	
F	Finance	717,358,491 32	595,489,739 62	
G	Fisheries	6,590,982 21	5,158,386 08	265,028 99
H	Governor General and Lieutenant-Governors	244,284 67	242,379 95	
I	Insurance	284,578 56	262,937 04	
J	Justice	4,256,725 87	4,024,770 61	
	Office of the Commissioner of Penitentiaries	6,576,188 00	5,863,102 25	
K	Labour	64,000,620 14	55,188,395 41	
L	Legislation	3,820,068 63	3,763,151 61	
M	Mines and Resources	55,225,671 20	46,266,789 35	197,769 04
N	National Defence	275,583,926 19	13,857,453 44	
O	National Health and Welfare	382,645,572 40	359,582,689 11	
P	National Revenue	48,279,205 45	45,402,334 72	
	Canadian Broadcasting Corporation	4,969,491 89	3,920,804 44	
Q	Post Office	78,328,257 61	77,642,620 93	
R	Prime Minister's Office	110,972 00	105,604 75	
S	Privy Council Office	4,359,393 98	4,350,616 11	
T	Public Archives	175,129 37	172,578 37	
U	Public Printing and Stationery	845,003 16	753,344 56	
V	Public Works	84,088,041 60	50,643,454 01	423,647 98
VA	Reconstruction and Supply	6,237,905 78	1,444,541 07	
	National Film Board	1,992,855 69	1,958,541 95	
W	Royal Canadian Mounted Police	14,816,739 87	13,717,042 53	
X	The Secretary of State	1,728,534 91	1,558,814 40	
Y	Trade and Commerce	50,941,365 56	13,860,480 72	15,708,397 21
	National Research Council	13,691,773 00	13,081,928 12	
Z	Transport	109,227,450 40	39,330,290 35	
	Canadian Maritime Commission	2,197,589 33	2,166,076 52	
	National Harbours Board	5,410,371 81		
ZA	Veterans Affairs	307,425,104 98	182,998,377 32	
	Total Expenditures	2,338,764,411 09	1,573,449,933 83	34,813,506 18
	LOANS, ADVANCES AND INVESTMENTS			
	Cash and Other Current Assets—			
	(b) Other Liquid Assets—			
	(i) Foreign Exchange Control Board			
F	Finance	475,000,000 00		
	(c) Working Capital Advances—			
	(i) Departmental:			
A	Agriculture	3,473,294 99	3,473,294 99	
G	Fisheries	1,186,397 89	1,186,397 89	
Y	Trade and Commerce	3,250,000 00	2,809,189 38	
Z	Transport	445,619 08	* 445,619 08	
	(ii) Crown Corporations:			
Y	Trade and Commerce	10,000,000 00	10,000,000 00	
	Loans to, and Investments in, Crown Agencies—			
	(b) Central Mortgage and Housing Corporation—Loans			
VA	Reconstruction and Supply	72,000,000 00		
	(c) Canadian Farm Loan Board—Bonds			
F	Finance	1,800,000 00	1,800,000 00	
	(d) Railway and Steamship Companies—			
Z	Transport	62,339,600 33		
	(e) Miscellaneous—			
M	Mines and Resources	2,275,000 00	2,160,864 60	
P	National Revenue—Canadian Broadcasting Corporation	1,250,000 00	1,250,000 00	
Z	Transport—National Harbours Board	1,535,300 34		
	Other Loans and Investments—			
	(b) To United Kingdom and Other Governments—			
F	Finance	125,769,894 05	123,367,482 18	
	(d) Miscellaneous—			
M	Mines and Resources	162,436 31	134,974 42	
Z	Transport	260,484 26	3,584 26	
ZA	Veterans Affairs	50,040,000 00	32,086,156 40	
		810,788,027 25	178,717,563 20	
		$3,149,552,438 34	$1,752,167,497 03	$34,813,506 18

* This amount represents the increase in the debit balance of the Department of Transport Stores Account over that of March 31, 1948 and includes an amount of $429,859.50 in excess of that authorized by the relevant Act and amendments thereto.

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

ETC., BY DEPARTMENTS, FOR THE YEAR ENDED MARCH 31, 1949

Expenditures							Lapsed
Demobilization and Reconversion	Government owned Enterprises—Deficits	Write Down of Assets and Other Charges	Adjusting Entries	[8b] Consolidated Deficit Account	[8a] Non-Active Assets	Total	
23,177,772 61				61,772,531 13		61,772,531 13	9,292,749 03
				533,091 90		533,091 90	15,701 10
				287,092 33		287,092 33	880 94
593,341 63				1,364,296 77		1,364,296 77	1,762 67
5,838,602 25				14,514,055 81		14,514,055 81	1,569,953 83
30,688,848 84		75,000,000 00		701,178,588 46		701,178,588 46	16,179,902 86
				5,423,415 07		5,423,415 07	1,167,567 14
				242,379 95		242,379 95	1,904 72
				262,937 04		262,937 04	21,641 52
				4,024,770 61		4,024,770 61	231,955 26
				5,863,102 25		5,863,102 25	713,085 75
5,238,828 66				60,427,224 07		60,427,224 07	3,573,396 07
				3,763,151 61		3,763,151 61	56,917 02
988,854 13			44,666 06	47,498,078 58		47,498,078 58	5,727,592 62
254,947,359 14				268,804,812 58		268,804,812 58	6,779,113 61
30,930 02				359,613,619 13		359,613,619 13	23,031,953 27
				45,402,334 72		45,402,334 72	2,876,870 73
				3,920,804 44		3,920,804 44	1,048,687 45
				77,642,620 93		77,642,620 93	685,636 68
				105,604 75		105,604 75	5,367 25
				4,350,616 11		4,350,616 11	8,777 87
				172,578 37		172,578 37	2,551 00
				753,344 56		753,344 56	91,658 60
1,377,435 51				51,067,101 99		51,067,101 99	33,020,939 61
				2,821,976 58		2,821,976 58	3,415,929 20
				1,958,541 95		1,958,541 95	34,313 74
				13,717,042 53		13,717,042 53	1,099,697 34
				1,558,814 40		1,558,814 40	169,720 51
13,804,403 14			2,243,106 30	45,616,387 37		45,616,387 37	5,324,978 19
				13,081,928 12		13,081,928 12	609,844 88
1,637,253 11	37,685,862 25			78,653,405 71	18,473,566 19	97,126,971 90	12,100,478 50
				2,166,076 52		2,166,076 52	31,512 81
	237,742 64			237,742 64	1,739,200 98	1,976,943 62	3,433,428 19
87,250,153 33		6,630,967 43		276,879,498 08		276,879,498 08	30,545,606 90
425,573,782 37	37,923,604 89	81,630,967 43	2,287,772 36	$2,155,679,567 06	20,212,767 17	2,175,892,334 23	162,872,076 86
475,000,000 00						475,000,000 00	
						3,473,294 99	
						1,186,397 89	
						2,809,189 38	440,810 62
						445,619 08	
						10,000,000 00	
68,000,000 00						68,000,000 00	4,000,000 00
						1,800,000 00	
5,249 27	62,334,351 06					62,339,600 33	
						2,160,864 60	114,135 40
						1,250,000 00	
	685,344 26					685,344 26	849,956 08
2,402,411 87						125,769,894 05	
						134,974 42	27,461 89
197,397 33						200,981 59	59,502 67
						32,086,156 40	17,953,843 60
545,605,058 47	63,019,695 32					787,342,316 99	23,445,710 26
$971,178,840 84	$100,943,300 21	$81,630,967 43	$2,287,772 36		$20,212,767 17	$2,963,234,651 22	$186,317,787 12

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

RECONCILIATION OF SUMMARIZED STATEMENTS WITH THE NET DEBT ACCOUNTS OF CANADA

Refer to		Particulars	Consolidated Deficit Account	Non-Active Assets		Total
Part	Page			Capital	Other	
I	2	March 31, 1948	10,773,492,958 60	1,035,428,385 25	562,715,548 66	12,371,636,892 51
		1948–49 Transactions				
II	6	Expenditures and Other Charges	2,155,679,567 06	18,473,566 19	1,739,200 98	2,175,892,334 23
II	2	Refunds, Revenues and Credits	*2,768,944,658 63*	*2,325,438 70*	*124,977 43*	*2,771,395,074 76*
			613,265,091 57	16,148,127 49	1,614,223 55	*595,502,740 53*
I	2	March 31, 1949	$10,160,227,867 03	$1,051,576,512 74	$564,329,772 21	$11,776,134,151 98

1948-49

PUBLIC ACCOUNTS

PART II

A

DEPARTMENT OF AGRICULTURE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF AGRICULTURE

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DEPARTMENT OF AGRICULTURE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	20,376,095 56	
Special	18,218,662 96	
Demobilization and Reconversion	23,177,772 61	
		61,772,531 13
Revenues—		
Ordinary	1,323,477 67	
Special Receipts	1,019,360 29	
		2,342,837 96
Net Charge		$ 59,429,693 17

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[1] Cash and Other Current Assets			
(c) Working Capital Advances—			
(i) Departmental—Agriculture	$ 17,377,582 11	*$ 10,115,275 58*	$ 7,262,306 53
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	631,414 62	*216,194 31*	415,220 31
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	31,470 41	21,060 93	52,531 34
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds		7,947 43	7,947 43
[12] Deferred Credits	10,651 31	12,444 97	23,096 28
[13] Sundry Suspense Accounts	53,541 47	*36,620 34*	16,921 13
	$ 727,077 81	*$ 211,361 52*	$ 515,716 49

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page A-43 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Privileges, Licences and Permits	299,477 25	290,180 48
B Proceeds from Sales	517,330 87	476,900 78
C Services and Service Fees	484,594 74	473,633 23
D Refunds of Expenditure	9,109 99	9,208 87
E Miscellaneous	12,964 82	9,269 58
Total Ordinary	1,323,477 67	1,259,192 94
Special Receipts—		
F Refunds of Previous Years' Special Expenditures	11,322 09	3,268 54
G Refunds of Previous Years' War and Demobilization Expenditures	1,008,038 20	198,966 65
Grand Total	$2,342,837 96	$1,461,428 13

Summary of Revenue by Services

Service	1948-49	1947-48
Administration	5,238 88	4,383 57
Science	10,070 99	12,461 55
Experimental Farms	473,010 39	467,107 45
Production	318,387 40	246,376 74
Marketing	247,686 38	277,495 96
Special—		
Prairie Farm Rehabilitation Act	272,958 90	253,145 25
Refunds of subsidies, etc.	1,015,485 02	200,457 61
Grand Total	$2,342,837 96	$1,461,428 13

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Registration and licence fees, $64,781.98; rentals from employees and others occupying dwellings on government properties, $55,684.82; rentals of irrigated lands, $1,507; community pasture fees, $175,917.45; royalties, $675; sundry, $911.... 299,477 25

B Proceeds from Sales: Experimental Farms live stock and produce, $418,801.89; live stock originally purchased under policies administered by the Production Service, $53,759.03; live stock and produce under the Prairie Farm Rehabilitation Act, $28,995.71; other live stock and produce, $4,251.56; irrigated lands, $8,722.37; sundry, $2,800.31 ..... 517,330 87

C Services and Service Fees: Race track supervision—difference between receipts and expenses, $5,227.45; inspection fees, $399,671.31; record of performance fees, $22,433.40; fumigation fees, $3,629.70; grain cleaning, $4,570.87; breeding fees, $23,363.75; inoculation fees, $4,701.52; water charges, $13,907.97; sundry, $7,088.77 ..... 484,594 74

D Refunds of Previous Years' Expenditures 9,109 99

E Miscellaneous: Fines and forfeitures, $4,236; livery charges, $6,822.25; sundry, $1,906.57 ..... 12,964 82

Total Ordinary 1,323,477 67

Special Receipts—

F Refunds of Previous Years' Special Expenditures 11,322 09

G Refunds of Previous Years' War and Demobilization Expenditures: Subsidy on butterfat, $910,956.84; Dominion Seed Program, 1945, $10,314.40; freight assistance on western feed grains, $55,775.24; subsidy on wheat used as feed for live stock, $12,317.96; quality premiums on hog carcasses, $18,667.48; sundry, $6.28 ..... 1,008,038 20

Subsidy on butterfat—Payment by the Commodity Prices Stabilization Corporation Limited representing an adjustment of subsidy previously paid by the Agricultural Food Board on the butterfat used in the manufacture of the creamery butter held for sale in Canada at April 30, 1947, the date on which price control on this commodity was removed. The adjustment was at the rate of 8 cents per pound of butter.

Grand Total $2,342,837 96

Certified correct.

J. G. TAGGART,
Deputy Minister of Agriculture.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		ADMINISTRATION SERVICE			
A–8	Stat.	Minister of Agriculture—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
A–8	1 671 563	Departmental Administration	263,119 00	252,890 27	208,451 86
A–8	2 564	Publicity and Extension Division	196,423 00	194,828 56	169,098 20
A–8	3	Advisory Committee on Agricultural Services	3,000 00	2,328 53	2,183 65
A–9	4	Contributions to Empire Bureaux	86,139 00	71,334 13	71,508 00
			560,681 00	*533,381 49*	*463,241 71*
		SCIENCE SERVICE			
A–9	5 672 565	Science Service Administration	428,490 00	262,861 82	116,543 00
A–10	6 673	Animal and Poultry Pathology	296,032 89	296,032 89	240,911 23
A–10	7	Bacteriology and Dairy Research	88,859 04	88,859 04	75,088 76
A–10	8 674 566	Botany and Plant Pathology	930,346 00	914,590 97	711,257 64
A–11	9 675	Agricultural Chemistry	351,886 00	342,298 40	253,052 71
A–12	10 676	Agricultural Entomology, including a payment of $3,500 to the Commonwealth Biological Control Laboratory, Belleville, Ontario, for special services	1,136,568 00	1,046,173 65	888,471 61
A–13	11 677	Forest Entomology	1,211,995 00	818,772 75	787,822 36
A–14	12 678 567	Plant Protection	597,184 00	588,204 21	519,599 70
			5,041,360 93	*4,357,793 73*	*3,592,747 01*
		EXPERIMENTAL FARMS SERVICE			
A–14	13	Experimental Farms Service Administration	106,177 55	105,882 07	92,978 35
A–14	14 679	Central Experimental Farm	1,415,841 00	1,390,190 33	1,161,207 45
A–15	15 680	Branch Farms and Stations and Illustration Stations	3,744,155 00	3,590,331 48	3,132,003 02
			5,266,173 55	*5,086,403 88*	*4,386,188 82*

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		PRODUCTION SERVICE			
A–20	16	Production Service Administration	51,816 51	51,786 99	44,432 41
		Health of Animals—			
A–20	17	Administration of Animal Contagious Diseases			
	568	Act, and Meat and Canned Foods Act	2,711,868 48	2,709,401 31	2,335,723 05
A–20	18				
	681	Compensation for Animals Slaughtered	1,107,845 00	1,087,084 19	386,507 00
	569				
A–21	682	To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates	694 00	694 00	319 00
A–21	19				
	683	Live Stock and Poultry	1,199,935 23	1,198,976 54	977,485 97
	570				
A–22	20	Plant Products — Seeds, Feeds, Fertilizers,			
	684	Insecticides and Fungicides Control, including grant of $31,000 to Canadian Seed Growers' Association	1,056,330 77	1,055,749 82	841,346 33
A–23	21	Grants to Fairs and Exhibitions, under such			
	685	terms and conditions as may be approved by the Governor in Council and subject to allocation by the Treasury Board	427,400 00	356,876 92	267,878 15
A–26	22	Grants to Agricultural Organizations, as detailed in the Estimates	43,500 00	43,500 00	43,400 00
			6,599,389 99	*6,504,069 77*	*4,897,091 91*
		MARKETING SERVICE			
A–26	23	Marketing Service Administration	138,771 00	129,508 43	116,576 63
A–26	24	Agricultural Economics	341,535 00	326,045 31	259,952 78
A–27	25	Dairy Products	554,244 00	550,013 45	516,589 29
	686				
A–27	26	Subsidies for Cold Storage Warehouses under the			
	687	Cold Storage Act, and Grants, in the amounts			
	571	detailed in the Estimates	1,350,546 00	591,886 87	441,196 39
A–30	27	Fruit, Vegetables and Maple Products, and			
	688	Honey, including Grant of $5,000 to Canadian Horticultural Council	833,862 42	833,175 80	789,540 78
A–30	28	Live Stock and Live Stock Products	999,228 83	998,990 08	825,247 05
A–31	29	Marketing of Agricultural Products, including temporary appointments that may be required to be made notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed $6,000	25,000 00	22,309 18	19,362 99
A–31	Stat.	Agricultural Products Co-operative Marketing Act	437,903 57	437,903 57	
			4,681,090 82	*3,889,832 69*	*2,968,465 91*
		PENSIONS AND OTHER BENEFITS			
A–31	Stat.	Gratuities to families of deceased employees	4,614 00	4,614 00	2,976 00
		Total Ordinary	22,153,310 29	20,376,095 56	16,310,711 36
		SPECIAL			
A–31	30	*Prairie Farm Rehabilitation Act and Water Storage	3,000,000 00	2,983,296 27	2,069,076 18
A–34	31	St. Mary River Dam Project	2,200,000 00	1,445,284 34	1,111,306 91
A–34	32	Prairie Farm Assistance Act Administration	500,000 00	402,419 35	450,104 35
A–35	Stat.	Prairie Farm Assistance Act	8,640,139 57	8,640,139 57	10,743,549 10
A–36	33	To provide for assistance to encourage the improvement of cheese and cheese factories	1,700,000 00	921,999 56	1,057,591 57
A–36	34	To provide assistance for the replacement of			
	572	maple production equipment	361,729 00	360,378 05	203,265 45

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
A–36	35	To provide for Administrative Expenses, Agricultural Prices Support Act, 1944	60,000 00	28,688 05	24,603 19
A–37	690	Amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board during the fiscal year 1947-48	1,061,353 30	1,061,353 30	171,053 37
A–37	36	To reclaim and to prevent the flooding of valuable agricultural lands in the valley of the Lillooet River, near Pemberton, B.C.	275,500 00	194,740 21	138,803 17
A–37	37	Agricultural Research Special Projects	200,000 00	146,383 28	65,131 59
A–38	38	Land Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council	130,000 00	109,239 25	23,872 84
A–38	39	Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council	200,000 00		
A–38	40	Protection and Reclamation of Maritime Dykelands under such terms and conditions as may be approved by the Governor in Council	100,000 00	53,229 22	45,979 65
A–38	41	For assistance in construction of potato warehouses under regulations to be approved by the Governor in Council	100,000 00		
A–38	42	*Agricultural Products Act	100,000 00		
A–40	689 573	To provide for assistance to the Province of Nova Scotia in the removal of aged apple trees and of least desirable varieties in Nova Scotia under such terms and conditions as may be approved by the Governor in Council	1,500,000 00	1,500,000 00	
A–40	574	To provide assistance to the producers of raspberries in British Columbia, under such terms and conditions as may be approved by the Governor in Council	425,000 00	371,512 51	
		Expenditures: from Appropriations not required for 1948-49			13,965,218 09
		Total Special	20,553,721 87	18,218,662 96	30,069,555 46
		DEMOBILIZATION AND RECONVERSION			
A–40	43 691	Freight Assistance on Western Feed Grains, including outstanding claims under the Feed Grain Payment Policy	20,750,000 00	18,153,585 44	24,969,765 63
A–42	44	Freight Assistance on agricultural lime for soil amendment purposes	350,000 00	349,923 41	
A–42	692	Production Assistance on Agricultural lime for soil amendment purposes	60,000 00	58,027 28	604,310 15
A–39	45	Dairy Products Board	19,546 00	14,531 14	38,929 30
A–42	693	Dairy Products Board—Purchase of creamery butter to support the market at minimum prices subject to the approval of the Governor in Council	1,000,000 00		
A–39	46	Meat Board, including Quality Premiums on A and B1 Grade Hog Carcasses	6,153,702 00	4,585,365 52	5,597,772 27
A–40	47	Special Products Board	25,000 00	16,339 82	78,749 54
		Expenditures: from Appropriations not required for 1948-49			1,943,051 22
		Total Demobilization and Reconversion	28,358,248 00	23,177,772 61	33,232,578 11
		Grand Total	$71,065,280 16	$61,772,531 13	$79,612,844 93

* Complete title is shown in the following details.

ADMINISTRATION SERVICE

Salary of Minister, Rt. Hon. J. G. Gardiner, Salaries Act, c. 24, 1944	**$ 10,000 00**
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	**$ 2,000 00**

Rt. Hon. J. G. Gardiner received travelling expenses of $4,622.88, which were charged to Vote 1.

Votes 1, 671 and 563 Departmental Administration

		Estimates	Allotments	Expenditures
	Salaries and Wages	195,594 00	206,134 00	204,965 71
	Allowances	1,020 00	100 00	83 05
	Miscellaneous	9,325 00	9,325 00	9,319 50
A	Printing, Stationery and Office Equipment	20,600 00	20,600 00	18,633 59
	Telephones, Telegrams and Postage	3,000 00	3,600 00	3,330 99
	Travelling Expenses	14,820 00	14,300 00	11,749 86
	Expenses of Delegates to International Conferences	16,000 00	8,400 00	4,807 57
	Repairs and Upkeep of Equipment	960 00	660 00	
	Acquisition of Equipment	1,800 00		
		$ 263,119 00	$ 263,119 00	$ 252,890 27

As at March 31, 1949, there were 86 salaried employees being paid from this vote, of whom 39 were permanent and 47 temporary.

A Payments were made to the Department of Public Printing and Stationery.
Travelling expenses paid to R. McCubbin, Parliamentary Assistant to the Minister of Agriculture, amounted to $882.70.

Votes 2 and 564 Publicity and Extension Division

		Estimates	Allotments	Expenditures
	Salaries and Wages	113,848 00	121,848 00	121,047 90
	Allowances	375 00		
	Express, Freight and Cartage	6,000 00	5,100 00	4,940 47
	Miscellaneous	400 00	400 00	319 58
A	Printing, Stationery and Office Equipment	17,000 00	15,700 00	15,651 38
	Telephones, Telegrams and Postage	2,800 00	2,800 00	2,765 96
	Travelling Expenses	10,000 00	7,875 00	7,721 57
	Supplies and Materials	3,000 00	7,900 00	7,869 30
	Acquisition of Equipment	42,000 00	34,300 00	34,241 54
	Repairs and Upkeep of Equipment	1,000 00	500 00	270 86
		$ 196,423 00	$ 196,423 00	$ 194,828 56

This vote was provided for expenditures in connection with disseminating information regarding departmental activities and findings, by printed bulletins and publications, press, radio and motion picture releases and displays at fairs and exhibitions.

As at March 31, 1949, there were 47 salaried employees being paid from this vote, of whom 27 were permanent and 20 temporary.

A Payments were made to the Department of Public Printing and Stationery.

Vote 3 Advisory Committee on Agricultural Services

	Estimates	Allotments	Expenditures
Miscellaneous Services, including Travelling Expenses	$ 3,000 00	$ 3,000 00	$ 2,328 53

Vote 4 Contributions to Empire Bureaux

	Estimates	Allotments	Expenditures
Imperial Bureau of Biological Control	9,124 88	9,124 88	7,559 38
Imperial Agricultural Bureaux	53,045 92	53,045 92	43,927 00
Imperial Bureau of Entomology	14,843 32	14,843 32	12,291 50
Imperial Bureau of Mycology	9,124 88	9,124 88	7,556 25
	$ 86,139 00	$ 86,139 00	$ 71,334 13

The above amounts represent Canada's contributions at the revised rates as recommended by the 1946 conference which was held in London, England.

The contributions are made in sterling and the difference between the amounts voted and those expended is due to the fact that the former were calculated at the par rate of exchange, while payment was made at the official rate.

SCIENCE SERVICE

Votes 5, 672 and 565 Science Service Administration

		Estimates	Allotments	Expenditures
	Salaries	56,390 00	56,190 00	53,535 02
	Allowances		100 00	83 86
	Co-operative Investigations	10,600 00	10,600 00	9,300 00
	Acquisition of Land and/or Construction of Buildings, Works and Structures	340,650 00		
	Kentville, N.S.—Science Service Laboratory		5,000 00	
	Ste. Anne de la Pocatière, Que.—Science Service Laboratory		50,000 00	533 50
	Hull, Que.—Completion of Virus Unit		6,000 00	6,000 00
A	Ottawa, Ont.—Records Building Road		11,600 00	11,053 25
	London, Ont.—Science Service Laboratory		67,500 00	9,431 44
B	Harrow, Ont.—Renovation of Laboratory		20,000 00	19,997 00
	Winnipeg, Man.—Science Service Laboratory		7,400 00	
	Lethbridge, Alta.—			
C	Science Service Laboratory		78,450 00	73,470 56
	Live Stock Insects Laboratory		19,700 00	19,245 53
	Housing Units		45,000 00	13,887 70
D	Cold Storage Room		25,500 00	22,333 00
	Projects under $5,000		2,500 00	2,500 00
	Total Acquisition of Land, etc.	*340,650 00*	*338,150 00*	*178,451 98*
E	Acquisition of Equipment	10,250 00	10,250 00	10,001 00
	Miscellaneous	250 00	350 00	272 30
	Printing, Stationery and Office Equipment	2,500 00	2,500 00	2,188 83
	Supplies and Materials	50 00	50 00	48 87
	Telephones, Telegrams and Postage	300 00	300 00	209 02
	Travelling Expenses	7,500 00	9,500 00	8,770 94
		$ 428,490 00	$ 428,490 00	$ 262,861 82

As at March 31, 1949, there were 20 salaried employees being paid from this vote, of whom 7 were permanent and 13 temporary.

A Payment was made to the Federal District Commission.

B A contract amounting to $14,716 was awarded to John A. Munger & Sons. Payment in full was made during the year.

C A contract estimated at $17,000 was awarded to Walker and Holberton for the installation of plumbing, heating and gas fitting units, on the basis of cost plus fee of $1,000. Payments during the year amounted to $12,939.01.

D A contract amounting to $21,503 was awarded to Bruce Robinson Electric, Ltd. for the construction and insulation of a low temperature room. Payment in full was made during the year.

E Includes $9,558 paid to Bruce Robinson Electric, Ltd. for refrigeration and air conditioning equipment for a cold storage room at Lethbridge.

Votes 6 and 673 Animal and Poultry Pathology

	Estimates	Allotments	Expenditures
Salaries and Wages	198,440 00	204,132 16	204,132 16
Allotted from Vote 85, Salaries, etc.	8,502 89	8,502 89	8,502 89
Allowances	240 00	408 22	408 22
Acquisition of Land and/or Construction of Buildings, Works and Structures	11,400 00		
Sackville, N.B.—Addition to Laboratory		550 00	550 00
Hull, Que.—Projects under $5,000		2,446 33	2,446 33
Lethbridge, Alta.—			
Road Construction		5,661 00	5,661 00
Projects under $5,000		2,541 43	2,541 43
Total Acquisition of Land, etc.	*11,400 00*	*11,198 76*	*11,198 76*
Repairs and Upkeep of Buildings, Works and Structures	9,400 00	7,048 14	7,048 14
Acquisition of Equipment	10,100 00	9,508 56	9,508 56
Repairs and Upkeep of Equipment	1,100 00	1,565 39	1,565 39
Express, Freight and Cartage	1,500 00	1,411 45	1,411 45
Miscellaneous	2,790 00	3,128 76	3,128 76
Printing, Stationery and Office Equipment	8,350 00	6,566 69	6,566 69
Rents	2,300 00	2,875 00	2,875 00
Supplies and Materials	35,000 00	34,465 49	34,465 49
Telephones, Telegrams and Postage	735 00	576 14	576 14
Travelling Expenses	6,175 00	4,645 24	4,645 24
	$ 296,032 89	$ 296,032 89	$ 296,032 89

This vote was provided for expenditures in connection with research and experimental studies of animal and poultry diseases, related investigations and laboratory diagnosis, and the manufacture of relevant biological products

As at March 31, 1949, there were 66 salaried employees being paid from this vote, of whom 38 were permanent and 28 temporary.

Wages of labourers and casual employees amounted to $43,772.67.

Vote 7 Bacteriology and Dairy Research

	Estimates	Allotments	Expenditures
Salaries and Wages	72,457 00	77,490 90	77,490 90
Allotted from Vote 85, Salaries, etc.	1,197 04	1,197 04	1,197 04
Acquisition of Equipment	4,770 00	1,492 84	1,492 84
Express, Freight and Cartage	450 00	110 00	110 00
Miscellaneous	610 00	529 81	529 81
Printing, Stationery and Office Equipment	1,475 00	717 90	717 90
Supplies	4,800 00	4,308 55	4,308 55
Telephones, Telegrams and Postage	100 00	44 91	44 91
Travelling Expenses	3,000 00	2,967 09	2,967 09
	$ 88,859 04	$ 88,859 04	$ 88,859 04

This vote was provided for expenditures in connection with bacteriological research in crop production, milk production, the processing and manufacturing of dairy products, the preservation of foodstuffs and the use of agricultural products as well as the maintenance of standards of these products.

As at March 31, 1949, there were 26 salaried employees being paid from this vote, of whom 12 were permanent and 14 temporary.

Votes 8, 674 and 566 Botany and Plant Pathology

		Estimates	Allotments	Expenditures
	Salaries and Wages	664,484 00	650,484 00	648,933 74
	Allowances	660 00	660 00	309 28
	Acquisition of Land and/or Construction of Buildings, Works and Structures	63,250 00		
	Charlottetown, P.E.I.—			
A	Extension to Barn and Storage Building		15,000 00	15,000 00
	Projects under $5,000		3,650 00	3,648 26

		Estimates	Allotments	Expenditures
	Ottawa, Ont.—Paving around Header House and Garage ...		2,500 00	2,252 71
	Toronto, Ont.—Laboratory fixtures for new quarters		4,500 00	4,074 46
	Harrow, Ont.—			
B	Greenhouse		14,270 00	14,270 00
	Projects under $5,000		730 00	730 00
	St. Catharines, Ont.—			
	Cottage for caretaker		7,533 88	7,533 88
C	Greenhouse extension		8,966 12	8,954 80
	Winnipeg, Man.—Construction of Laboratory; fittings		1,600 00	1,600 00
	Summerland, B.C.—Projects under $5,000		4,300 00	4,150 90
	Victoria, B.C.—Wood Storage Shed for Cowichan Laboratory		200 00	200 00
	Total Acquisition of Land, etc.	*63,250 00*	*63,250 00*	*62,415 01*
	Repairs and Upkeep of Buildings, Works and Structures	6,050 00	6,050 00	6,002 60
D	Acquisition of Equipment	69,320 00	64,320 00	63,401 12
	Repairs and Upkeep of Equipment	7,000 00	12,000 00	11,599 17
	Express, Freight and Cartage	2,995 00	2,995 00	2,328 16
	Miscellaneous	4,586 00	4,586 00	4,083 43
E	Printing, Stationery and Office Equipment	24,000 00	20,000 00	19,294 16
	Rents	9,534 00	9,534 00	4,905 56
	Supplies and Materials	20,025 00	38,025 00	37,494 84
	Telephones, Telegrams and Postage	3,642 00	3,642 00	3,128 55
	Travelling Expenses	54,800 00	54,800 00	50,695 35
		$ 930,346 00	$ 930,346 00	$ 914,590 97

This vote was provided for expenditures in connection with experimentation and research in botanical and plant pathological problems to reduce, and if possible eliminate, losses incident to disease in agricultural crops and forest trees, and the development and maintenance of the Arboretum and Botanic Garden at Ottawa.

As at March 31, 1949, there were 232 salaried employees being paid from this vote, of whom 93 were permanent and 139 temporary.

A A contract amounting to $12,600 was awarded to L. M. Poole. Payment in full was made during the year.

B A contract amounting to $13,327.90 was awarded to Lord and Burnham Co., Limited. Payment in full was made during the year.

C A contract amounting to $8,364 was awarded to Lord and Burnham Co., Limited. Payment in full was made during the year.

D Includes the purchase of 4 cars, $6,796.70 and 7 trucks, $11,760.14.

E Payments were made to the Department of Public Printing and Stationery.

Votes 9 and 675 Agricultural Chemistry

		Estimates	Allotments	Expenditures
	Salaries and Wages	252,953 00	253,053 00	249,987 01
	Allowances	480 00	480 00	96 22
	Acquisition of Land and/or Construction of Buildings, Works and Structures	9,600 00		
	Ottawa, Ont.—Additions and Alterations to Ventilating System in the Chemistry Laboratory		3,000 00	472 50
A	Summerland, B.C.—Fitting up Laboratory		6,600 00	6,600 00
	Total Acquisition of Land, etc.	*9,600 00*	*9,600 00*	*7,072 50*
	Repairs and Upkeep of Buildings and Works	4,000 00	1,000 00	379 38
B	Acquisition of Equipment	36,528 00	25,528 00	24,555 59
	Repairs and Upkeep of Equipment	7,600 00	1,900 00	842 47
	Express, Freight and Cartage	750 00	1,250 00	1,112 27
	Miscellaneous	595 00	1,595 00	1,522 08
	Printing, Stationery and Office Equipment	5,600 00	4,600 00	4,539 41
	Supplies and Materials	29,100 00	47,100 00	46,748 84
	Telephones, Telegrams and Postage	200 00	300 00	276 35
	Travelling Expenses	4,480 00	5,480 00	5,166 28
		$ 351,886 00	$ 351,886 00	$ 342,298 40

This vote was provided for expenditures in connection with research in the chemistry of animal and plant nutrition, food processing and preservation, soils and fertilizers, and the processing of field and horticultural crops.

As at March 31, 1949, there were 87 salaried employees being paid from this vote, of whom 33 were permanent and 54 temporary.

A A contract amounting to $21,920 was awarded to Kenyon-Killick Limited. Payment in full was made during the year. Of this amount, $15,320 was charged to Vote 10.

B Includes the purchase of 1 refractometer, $1,400; 3 microscopes, $1,759.50 and 2 centrifuges, $1,312.40.

Votes 10 and 676 Agricultural Entomology, including a payment of $3,500 to the Commonwealth Biological Control Laboratory, Belleville, Ontario, for special services

		Estimates	Allotments	Expenditures
	Salaries and Wages	759,338 00	738,438 00	720,908 06
	Allowances	780 00	780 00	215 93
	Acquisition of Land and/or Construction of Buildings, Works and Structures	82,700 00		
	Charlottetown, P.E.I.—Storage Building and Garage		3,000 00	2,995 00
	Fredericton, N.B.—Insecticide storage shed		500 00	
	St. Jean, Que.—Purchase of Land		5,000 00	
	Belleville, Ont.—			
A	Installation of Elevator		6,400 00	6,360 00
	Projects under $5,000		1,200 00	1,026 47
	Chatham, Ont.—Headerhouse		40,000 00	115 52
	Vineland, Ont.—Garage		1,723 90	1,721 40
	Suffield, Alta.—Share in construction of greenhouse		4,000 00	3,796 00
	Summerland, B.C.—			
B	Completion of Laboratory		15,824 40	15,824 40
C	Construction of garage, equipment and chemical storage building		6,451 70	6,451 70
	Kamloops, B.C.—New well		1,500 00	985 03
	Total Acquisition of Land, etc.	*82,700 00*	*85,600 00*	*39,275 52*
	Repairs and Upkeep of Buildings, Works and Structures	21,035 00	21,035 00	10,544 47
D	Acquisition of Equipment	62,836 00	62,836 00	59,045 58
	Repairs and Upkeep of Equipment	14,735 00	14,735 00	13,383 23
	Express, Freight and Cartage	5,950 00	5,950 00	4,168 77
	Miscellaneous	7,867 00	7,867 00	7,466 29
	Payment to the Commonwealth Biological Control Laboratory, Belleville, Ont., for special services	3,500 00	3,500 00	3,500 00
E	Printing, Stationery and Office Equipment	27,550 00	27,550 00	26,301 56
	Rents	10,280 00	10,280 00	6,446 50
F	Supplies and Materials	45,686 00	60,686 00	59,873 02
	Telephones, Telegrams and Postage	6,071 00	6,071 00	5,341 93
	Travelling Expenses	88,240 00	91,240 00	89,702 79
		$1,136,568 00	$1,136,568 00	$1,046,173 65

This vote was provided for expenditures incurred in devising methods for controlling insect pests and protecting agricultural and industrial products against insect damage and loss.

As at March 31, 1949, there were 261 salaried employees being paid from this vote, of whom 106 were permanent and 155 temporary.

A A contract amounting to $6,360 was awarded to Turnbull Elevator Company Limited. Payment in full was made during the year.

B A contract amounting to $21,920 was awarded to Kenyon-Killick Limited. Payment in full was made during the year. Of this amount, $6,600 was charged to Vote 9.

Expenditures also include final payment of $504.40 to Kenyon-Killick Limited on a contract amounting to $21,784.

C A contract amounting to $6,451.70 was awarded to A. Baillie. Payment in full was made during the year.

D Includes the purchase of 9 new cars at a net cost of $13,337.87 after deducting allowances of $2,514 for 7 used cars; 5 new trucks at a net cost of $7,826.33 after deducting allowances of $523 for 2 used trucks; 2 sprayers, $4,169.04.

E Payments were made to the Department of Public Printing and Stationery.

F Includes $10,720.63 paid to the Commonwealth Bureau of Biological Control as authorized by P.C. 17 2020, April 27, 1949, for expenses incurred on behalf of the Department. This payment was additional to the amount of $3,500 mentioned in the vote title.

Votes 11 and 677 Forest Entomology

		Estimates	Allotments	Expenditures
	Salaries and Wages	509,397 00	510,397 00	446,890 60
	Allowances		200 00	116 27
	Acquisition of Land and/or Construction of Buildings, Works and Structures	395,550 00		
	Fredericton, N.B.—Storeroom at Green River		350 00	
	Sault Ste. Marie, Ont.—			
A	Laboratory		358,000 00	79,442 73
	Rangers' Cabins		5,850 00	5,835 57
	Purchase of Land		6,601 80	6,601 80
	Temporary Housing		8,398 20	8,398 20
	Projects under $5,000		2,950 00	2,839 14
	Winnipeg, Man.—			
B	Whiteshell Field Station		7,000 00	4,613 00
	Projects under $5,000		4,000 00	3,049 56
	Indian Head, Sask.—Insectory		300 00	300 00
	Calgary, Alta.—Rangers' Cabins, Rockies		7,100 00	7,100 00
	Victoria, B.C.—			
	Insectory		6,000 00	5,611 19
	Addition to Cowichan Station		2,000 00	1,907 16
	Total Acquisition of Lands, etc.	*395,550 00*	*408,550 00*	*125,698 35*
	Repairs and Upkeep of Buildings, Works and Structures	1,850 00	1,850 00	1,266 95
C	Acquisition of Equipment	157,589 00	127,389 00	90,007 00
	Repairs and Upkeep of Equipment	10,934 00	14,934 00	14,599 00
	Express, Freight and Cartage	2,515 00	2,515 00	1,849 74
	Miscellaneous	6,700 00	6,700 00	5,085 54
D	Printing, Stationery and Office Equipment	15,000 00	15,000 00	11,320 51
	Rents	525 00	525 00	180 00
	Supplies and Materials	33,655 00	44,655 00	43,680 44
	Telephones, Telegrams and Postage	3,535 00	4,535 00	4,087 64
	Travelling Expenses	74,745 00	74,745 00	73,990 71
		$1,211,995 00	$1,211,995 00	$ 818,772 75

This vote was provided for expenditures in connection with research in the control or eradication of insect pests attacking forests and forest products.

As at March 31, 1949, there were 173 salaried employees being paid from this vote, of whom 27 were permanent and 146 temporary.

A A contract, at an estimated cost of $357,480, plus a fixed fee of $15,000, was awarded to McLarty Bros. & Brodie, by the Department of Public Works. Payments in the current year were $76,303.95 and payments to date, $265,106.05.

B A contract amounting to $6,883 was awarded to McBain & Jack. Payments during the year amounted to $4,613.

C Includes the purchase of 14 new trucks at a net cost of $23,432.18 after deducting allowances of $2,425 for 8 used trucks; 215 air conditioning units, $44,054.68.

D Payments were made to the Department of Public Printing and Stationery.

Votes 12, 678 and 567 Plant Protection

		Estimates	Allotments	Expenditures
	Salaries and Wages	436,889 00	434,689 00	432,968 80
	Allowances	645 00	345 00	60 37
	Repairs and Upkeep of Buildings, Works and Structures	1,000 00	500 00	419 74
A	Acquisition of Equipment	10,000 00	10,000 00	8,164 98
	Repairs and Upkeep of Equipment	4,500 00	9,500 00	9,465 59
	Express, Freight and Cartage	800 00	1,300 00	1,198 12
	Miscellaneous	1,000 00	1,200 00	1,111 34
B	Printing, Stationery and Office Equipment	28,000 00	28,000 00	26,762 80
	Rents and Taxes	3,050 00	2,050 00	1,990 76
	Supplies and Materials	3,000 00	4,500 00	4,102 51
	Telephones, Telegrams and Postage	4,800 00	4,300 00	4,178 96
	Travelling Expenses	103,500 00	100,800 00	97,780 24
		$ 597,184 00	$ 597,184 00	$ 588,204 21

This vote was provided for expenditures in connection with the enforcement of the Destructive Insect and Pest Act and regulations made thereunder in respect of the import and export of plants and plant products and the eradication or control of foreign insect pests and plant diseases when infestation has taken place in Canada.

As at March 31, 1949, there were 134 salaried employees being paid from this vote, of whom 71 were permanent and 63 temporary.

A Includes the purchase of 5 new cars at a net cost of $6,771.26 after deducting allowances of $2,023.84 for 5 used cars.

B Payments were made to the Department of Public Printing and Stationery.

EXPERIMENTAL FARMS SERVICE

Vote 13 Experimental Farms Service Administration

	Estimates	Allotments	Expenditures
Salaries	88,185 00	91,705 00	91,705 00
Allotted from Vote 85, Salaries, etc.	5,702 55	5,702 55	5,702 55
Allowances	540 00	70 00	66 44
Acquisition of Equipment	1,200 00	380 00	375 69
Repairs and Upkeep of Equipment	300 00		
Miscellaneous	750 00	200 00	189 82
Printing, Stationery and Office Equipment	5,000 00	4,040 00	4,035 60
Supplies and Materials	1,500 00	1,500 00	1,489 73
Telephones, Telegrams and Postage	500 00	175 00	150 00
Travelling Expenses	2,500 00	2,405 00	2,167 24
	$ 106,177 55	$ 106,177 55	$ 105,882 07

As at March 31, 1949, there were 36 salaried employees being paid from this vote, of whom 24 were permanent and 12 temporary.

Votes 14 and 679 Central Experimental Farm

		Estimates	Allotments	Expenditures
	Salaries and Wages	965,952 00	940,952 00	936,973 28
	Allowances	750 00	750 00	204 24
	Acquisition of Land and/or Construction of Buildings, Works and Structures	181,800 00		
	Ottawa, Ont.—			
A	Purchase of Scott Farm		56,000 00	56,000 00

		Estimates	Allotments	Expenditures
B	Drainage—Caldwell Farm		15,000 00	13,191 30
	Completion of Roads and Fencing—Caldwell Farm		6,300 00	6,298 09
C	Replacement of Garage		67,000 00	60,523 50
D	Completion of Greenhouse		5,900 00	5,876 39
	Projects under $5,000		6,100 00	6,033 91
	Total Acquisition of Land, etc.	*181,800 00*	*156,800 00*	*147,923 19*
	Repairs and Upkeep of Buildings, Works and Structures		8,500 00	3,326 43
E	Acquisition of Equipment	38,285 00	26,285 00	25,287 45
	Repairs and Upkeep of Equipment	4,750 00	14,750 00	14,207 50
	Freight, Express and Cartage	4,910 00	4,910 00	3,525 86
	Miscellaneous	4,080 00	4,080 00	3,763 12
F	Printing, Stationery and Office Equipment	63,150 00	58,150 00	56,936 02
	Rents	3,110 00	3,110 00	2,226 93
	Supplies and Materials	56,914 00	82,914 00	82,251 19
G	Feed	36,400 00	50,400 00	50,269 56
	Telephones, Telegrams and Postage	2,890 00	2,890 00	1,635 14
	Travelling Expenses	52,850 00	61,850 00	61,660 42
		$1,415,841 00	$1,415,841 00	$1,390,190 33

As at March 31, 1949, there were 209 salaried employees being paid from this vote, of whom 140 were permanent and 69 temporary.

Wages of labourers and casual employees amounted to $334,311.37.

A Payment, as authorized by P.C. 292 of January 21, 1949, was made to the Olive G. Scott Estate, Ottawa, for 65 acres, more or less, of land contiguous to the Central Experimental Farm.

B A contract amounting to $12,030 was awarded to Mahoney & Rich Limited. Payment in full was made during the year.

C A contract amounting to $68,090 was awarded to George A. Crain & Sons, by the Department of Public Works. Payments during the year amounted to $53,946.

D A contract amounting to $16,811.90 was awarded to Doran Construction Co., Ltd., by the Department of Public Works. Payments in the current year were $4,900 and payments to date, $16,240.

E Includes the purchase of 2 new cars at a net cost of $3,123.93 after deducting an allowance of $260 for 1 used car; 2 new tractors at a net cost of $1,613.30 after deducting an allowance of $825 for 1 used tractor; 1 new hay chopper at a net cost of $1,226.07 after deducting an allowance of $660 for 1 used chopper; 1 baler, $2,097.62; 1 microscope, $1,129.75; 1 harvester, $1,172.63; 1 spectrophotometer, $1,350.

F Payments were made to the Department of Public Printing and Stationery.

G Expenditures were for feed for animals and poultry required to augment that grown on the Farm.

Votes 15 and 680 Branch Farms and Stations and Illustration Stations

	Estimates	Allotments	Expenditures
Salaries and Wages	2,278,743 00	2,292,743 00	2,256,897 02
Allowances	10,180 00	12,180 00	11,224 24
Acquisition of Land and/or Construction of Buildings, Works and Structures	493,835 00		
Prince Edward Island			
Charlottetown—Purchase of land		9,000 00	8,867 25
Nova Scotia			
Kentville—Projects under $5,000		2,800 00	2,794 53
Nappan—			
Marshland Rehabilitation, Experimental Work		22,000 00	21,232 27
Completion of machine shop		16,000 00	15,733 31
Projects under $5,000		2,850 00	2,792 76
		40,850 00	*39,758 34*

		Estimates	Allotments	Expenditures
	New Brunswick			
	Fredericton—			
A	Construction of warehouse and cold storage (fire replacement)		44,500 00	44,490 00
	Completion of 3 cottages		6,000 00	6,000 00
	Office building (MacDonald's Corners)		5,500 00	5,500 00
	Projects under $5,000		10,350 00	10,309 95
			66,350 00	*66,299 95*
	Quebec			
	Lennoxville—Projects under $5,000		400 00	392 21
	Normandin—			
	Cereal and Forage Crop building		5,000 00	4,999 99
	Projects under $5,000		1,500 00	1,499 67
			6,500 00	*6,499 66*
	Ste. Anne de la Pocatiere—			
	Cottage for Officer-in-charge (Caplan)		8,400 00	8,394 84
	New Barn (Caplan)		12,150 00	12,121 86
	Projects under $5,000		9,950 00	9,428 99
			30,500 00	*29,945 69*
	Ontario			
	Woodslee—			
	Completion of bunkhouse		1,000 00	999 66
	New cottage		8,000 00	7,998 58
			9,000 00	*8,998 24*
	Manitoba			
	Brandon—			
B	Office Laboratory building		28,000 00	20,457 00
	Road construction		1,000 00	1,000 00
			29,000 00	*21,457 00*
	Morden—Completion of Forage Crop building		980 00	980 00
	Saskatchewan			
	Indian Head—			
	Completion of tree packing shed		11,000 00	11,000 00
	Completion of greenhouse		1,770 00	1,542 82
			12,770 00	*12,542 82*
	Regina—Projects under $5,000		11,900 00	9,960 00
	Scott—Cottage for Assistant		4,700 00	4,690 11
	Sutherland—Completion of tree storage cellar		8,000 00	7,997 38
	Swift Current—			
	Completion of boardinghouse		15,000 00	15,000 00
	Rebuilding power line		8,000 00	8,000 00
	Telephone system		3,000 00	
			26,000 00	*23,000 00*
	Alberta			
	Beaverlodge—Completion of cattle barns		1,730 00	1,730 00
	Fort Vermilion—Cottage for farm foreman		4,000 00	3,994 31
	Lacombe—			
	Completion of piggery extension		5,000 00	4,881 85
	Completion of office conversion		7,100 00	6,552 66
			12,100 00	*11,434 51*
	Lethbridge—			
	Cottage for technician		8,000 00	7,964 39
	Addition to bunkhouse		15,000 00	14,778 59
C	Completion of Animal Nutrition Laboratory		21,825 00	21,824 68
	Portable Irrigation System		25,000 00	23,253 63
	Completion of bunkhouse (Scandia Ranch)		1,875 00	1,845 48
			71,700 00	*69,666 77*
	Manyberries—Completion of well drilling		530 00	530 00

		Estimates	Allotments	Expenditures
	British Columbia			
	Agassiz—			
D	Cottage for Assistant		7,000 00	6,999 99
E	Addition to office building		6,000 00	6,000 00
	Projects under $5,000		3,000 00	2,839 32
			16,000 00	*15,839 31*
	Prince George—			
	Cottage for herdsman		5,500 00	5,432 31
	Projects under $5,000		1,800 00	1,800 00
			7,300 00	*7,232 31*
F	Saanichton—Projects under $5,000		3,300 00	3,299 66
	Smithers—Overhauling log house		1,000 00	1,000 00
	Summerland—Projects under $5,000		9,300 00	8,275 02
	General			
	Sub-stations—Projects under $5,000		20,150 00	17,545 76
	Purchase of Land		4,846 00	4,846 00
	Total Acquisition of Land, etc.	*493,835 00*	*410,706 00*	*389,576 83*
	Repairs and Upkeep of Buildings, Works and Structures		48,000 00	46,209 52
G	Acquisition of Equipment	258,220 00	183,349 00	142,491 13
	Repairs and Upkeep of Equipment	25,000 00	80,000 00	76,633 52
	Freight, Express and Cartage	25,060 00	26,060 00	25,558 73
	Miscellaneous	37,120 00	41,120 00	40,110 26
H	Printing, Stationery and Office Equipment	75,505 00	75,505 00	66,903 75
I	Rents	44,267 00	54,267 00	53,867 59
	Supplies and Materials	267,575 00	267,575 00	255,079 22
	Feed	82,055 00	106,055 00	105,646 04
	Telephones, Telegrams and Postage	17,040 00	17,040 00	15,087 22
	Travelling Expenses	129,555 00	129,555 00	105,046 41
		$3,744,155 00	$3,744,155 00	$3,590,331 48

This vote was provided for expenditures in connection with the maintenance and operation of 30 branch farms and stations, 3 laboratories, 1 pilot flax mill and 230 illustration stations and sub-stations, the latter being located on privately-owned farms throughout Canada, the owners of which have entered into co-operative agreements with the Department to carry on specified work under direction.

As at March 31, 1949, there were 439 salaried employees being paid from this vote, of whom 245 were permanent and 194 temporary.

Wages of labourers and casual employees amounted to $1,106,166.55.

	Name of Contractor	Amount of Contract	Payments 1948–49	Payments to date
A	Caldwell Construction Company	$ 44,450 00	$ 44,450 00	$ 44,450 00(*f*)
B	H. D. Spratling, cost plus fee of 8 per cent. Estimated cost of contract $63,720.	63,720 00	16,454 95	16,454 95
C	Lethbridge Woodworking Company, payments amounting to $24,646.13 were charged to Vote 37 in 1947-48	46,451 93	21,805 80	46,451 93(*f*)
D	Fraser Valley Builders Limited	6,260 00	6,260 00	6,260 00(*f*)
E	Fraser Valley Builders Limited	6,000 00	6,000 00	6,000 00(*f*)
F	Lord and Burnham Co. Limited, construction of greenhouse (*f*) Including final payment.	14,280 00	1,428 00	14,280 00(*f*)

G Includes the purchase of 8 new cars at a net cost of $12,510.61 after deducting allowances of $2,439 for 6 used cars; 8 new trucks and 1 used truck at a net cost of $12,753.40 after deducting allowances of $1,926.72 for 6 used trucks; 14 new tractors at a net cost of $12,603.15 after deducting allowances of $3,442.72 for 6 used tractors; 2 combines at a net cost of $4,152.01 after deducting an allowance of $1,500 for 1 used combine; 1 boiler, $2,980.

H Payments were made to the Department of Public Printing and Stationery.

I Includes payment for rental of 230 illustration stations and sub-stations, $50,190.

EXPERIMENTAL FARMS SERVICE

Comparative Statement of Revenues and Expenditures for 1948–49 and 1947–48

Farm, Station or Laboratory	Revenues			Expenditures		
	1948–49	1947–48	Increase or Decrease*	1948–49	1947–48	Increase or Decrease*
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Central Farm	86,351 95	61,501 79	24,850 16	1,496,072 40	1,254,185 80	241,886 60
Nova Scotia—						
Kentville	18,368 49	20,990 71	2,622 22*	112,008 75	91,445 32	20,563 43
Nappan	19,866 11	19,160 57	705 54	130,397 23	111,540 11	18,857 12
Prince Edward Island—						
Charlottetown	7,178 88	7,639 11	460 23*	96,628 46	91,711 40	4,917 06
Summerside	877 09	2,313 31	1,436 22*	33,923 83	33,545 07	378 76
New Brunswick—						
Fredericton	18,006 37	15,927 62	2,078 75	174,265 62	109,486 19	64,779 43
Quebec—						
Ste. Anne de la Pocatiere	20,315 09	19,683 51	631 58	130,091 69	94,949 77	35,141 92
Lennoxville	20,336 27	22,698 11	2,361 84*	89,057 82	89,834 01	776 19*
L'Assomption	12,584 85	11,286 45	1,298 40	65,702 36	57,611 66	8,090 70
Normandin	11,465 63	11,213 71	251 92	63,023 13	62,435 28	587 85
Ste. Clothilde	4,161 44	1,685 73	2,475 71	20,106 96	17,914 47	2,192 49
Ontario—						
†Smithfield	1,189 46		1,189 46	18,704 00		18,704 00
Delhi				27,161 55		
Harrow	29,747 48	24,280 34	5,647 14	90,688 91	141,289 61	2,954 29*
Woodslee	180 00			20,484 86		
Kapuskasing	17,078 57	17,652 20	573 63*	77,615 56	62,264 64	15,350 92
Manitoba—						
Winnipeg (Cereal Breeding Laboratory)	181 08	10 55	170 53	43,369 36	37,952 87	5,416 49
Morden	18,424 64	17,496 61	928 03	106,067 80	96,856 39	9,211 41
†Portage La Prairie	2,454 93		2,454 93	39,772 96		39,772 96
Brandon	21,635 26	31,256 78	9,531 20*	104,707 55	111,068 46	22,115 34
Melita	90 32			28,476 25		
Saskatchewan—						
Saskatoon (Forage Crops Laboratory)				34,374 14	28,780 51	5,593 63
Indian Head (Forest Nursery Station)	4,009 76	5,018 57	1,008 81*	114,830 98	97,960 05	16,870 93
Indian Head	24,207 08	21,935 24	2,271 84	89,073 83	99,197 64	10,307 61
Regina				20,431 42		
Melfort	12,532 30	14,289 83	1,757 53*	62,291 71	65,195 79	2,904 08*
Scott and Wainwright	11,441 58	15,215 74	3,774 16*	109,756 96	99,356 00	10,400 96
Sutherland (Forest Nursery Station)	762 84	595 14	167 70	68,677 52	74,515 50	5,837 98*
Swift Current	13,970 08	13,582 73	387 35	249,613 37	265,450 98	18,003 28
Swift Current (Soils Research Laboratory)				33,840 89		

Alberta—						
Lethbridge	20,949 04	26,950 26	6,001 22*	272,578 45	185,734 15	86,844 30
Lacombe	15,930 65	21,544 54	5,613 89*	131,216 74	135,838 97	4,622 23*
Manyberries	6,796 61	4,382 16	2,414 45	56,566 71	57,766 47	1,199 76*
Beaverlodge	3,087 85	2,146 62	941 23	61,682 23	63,755 38	2,073 15*
Fort Vermilion	1,308 12	1,113 25	194 87	24,971 23	14,635 96	10,335 27
British Columbia—						
Summerland	10,881 33	9,760 00	1,121 33	119,074 92	130,252 19	892 51*
Kelowna				10,284 76		
Agassiz	22,335 26	21,457 34	877 92	92,355 25	75,440 12	16,915 13
Smithers	2,134 07	1,186 88	947 19	27,121 63	29,396 01	2,274 38*
Saanichton	5,932 32	5,578 40	353 92	71,592 78	74,591 26	2,998 48*
Prince George	5,377 39	4,995 95	381 44	62,376 94	60,761 65	1,615 29
Yukon Territory—						
†Whitehorse	723 16		723 16	21,622 35		21,622 35
Sub-stations	137 04	12,427 63	12,290 59*	158,505 09	219,777 03	61,271 94*
Illustration Stations		130 07	130 07*	225,236 93	143,692 11	81,544 82
Totals	473,010 39	467,107 45	5,902 94	5,086,403 88	4,386,188 82	700,215 06

† Included under Sub-stations in 1947-48.

Expenditures in 1948-49 were charged as follows:

Vote—	
13 Experimental Farms Service Administration	105,882 07
14 Central Experimental Farm	1,390,190 33
15 Branch Farms and Stations and Illustration Stations	3,590,331 48
	$ 5,086,403 88

NOTE.—Other expenditures for maintenance of, and repairs to, buildings are made through the Department of Public Works.

PRODUCTION SERVICE

Vote 16 Production Service Administration

	Estimates	Allotments	Expenditures
Salaries	43,589 00	44,685 75	44,685 75
Allotted from Vote 85, Salaries, etc.	5,727 51	5,727 51	5,727 51
Allowances		16 61	16 61
Miscellaneous	100 00	125 00	123 85
Printing, Stationery and Office Equipment	1,000 00	703 25	703 25
Supplies and Materials	100 00	100 00	85 35
Telephones, Telegrams and Postage	300 00	83 39	69 67
Travelling Expenses	1,000 00	375 00	375 00
	$ 51,816 51	$ 51,816 51	$ 51,786 99

As at March 31, 1949, there were 20 salaried employees being paid from this vote, of whom 13 were permanent and 7 temporary.

Votes 17 and 568 Health of Animals—Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act

		Estimates	Allotments	Expenditures
	Salaries and Wages	2,167,308 00	2,171,558 00	2,171,558 00
	Allotted from Vote 85, Salaries, etc.	46,360 48	46,360 48	46,360 48
	Allowances	5,000 00	669 67	662 46
	Travelling Expenses	295,000 00	282,400 00	280,538 69
	Professional Services, including medical and legal fees	1,150 00	4,150 00	4,123 75
A	Acquisition of Equipment	16,750 00	3,950 00	3,896 74
	Repairs and Upkeep of Equipment	21,000 00	23,380 33	23,296 15
	Supplies	50,000 00	59,800 00	59,720 32
	Express, Freight and Cartage	4,300 00	4,300 00	4,293 24
	Repairs and Upkeep of Buildings, Works and Structures	7,000 00	6,500 00	6,475 74
	Telephones, Telegrams and Postage	24,000 00	23,000 00	22,943 43
B	Printing, Stationery and Office Equipment	30,000 00	40,000 00	39,952 00
C	Miscellaneous	37,000 00	40,000 00	39,868 90
	Rents	7,000 00	5,800 00	5,711 41
		$2,711,868 48	$2,711,868 48	$2,709,401 31

This vote was provided for expenditures in connection with the administration of (*a*) the Animal Contagious Diseases Act and regulations made thereunder to protect Canadian live stock from foreign animal diseases and to eradicate or control such diseases when contracted in Canada; (*b*) the Meat and Canned Foods Act and regulations thereunder governing the inspection of meats at packing plants.

As at March 31, 1949, there were 753 salaried employees being paid from this vote, of whom 465 were permanent and 288 temporary.

A Includes the purchase of 2 new cars at a net cost of $2,983.70 after deducting allowances of $400 for 2 used cars.

B Payments were made to the Department of Public Printing and Stationery.

C Expenditures consist mainly of laundry charges of meat inspectors and laboratory workers as well as laboratory expenses in connection with blood tests.

Votes 18, 681 and 569 Health of Animals—Compensation for Animals Slaughtered.... 1,107,845 00
Expenditures.... $1,087,034 19

This vote was provided for expenditures representing compensation, as provided under the Animal Contagious Diseases Act, c. 6, R.S. as amended, to owners for animals slaughtered in connection with the control and eradication of contagious diseases.

The Act empowers the Minister to authorize the slaughtering of animals suffering from infectious or contagious disease or suspected of being so affected, and animals which are or have been in contact or close proximity to such animals. The Minister may order a compensation to be paid to the owners of animals

slaughtered under the provisions of the Act. The compensation, if any, shall be two-thirds of the value of the animal before it became affected or suspected of being affected and the Act prescribes maximum values which may be allowed on grade or pure-bred animals.

The following is a distribution of expenditures by provinces: Nova Scotia, $890; Prince Edward Island, $202; New Brunswick, $910; Quebec, $51,048.34; Ontario, $971,051.17; Manitoba, $50,701; Alberta, $8,166.02; Saskatchewan, $3,827.66; British Columbia, $288.

Vote 682 Health of Animals—To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates

	Estimates	Expenditures
Courtemarche, Honoré, Bolduc, Que	38 00	38 00
Doell, Lawrence, R. 1, Sebringville, Ont	8 00	8 00
Doyle, Frank, Yorkton, Sask	28 00	28 00
Dubeau, Romeo, Hanmer, Ont	12 00	12 00
Durand, Henri, Loretteville, Que	38 00	38 00
Eaton, Clarke T., Carlisle, Ont	30 00	30 00
Fontaine, Renaud F., Weedon, Que	38 00	38 00
Gernhaelder, John, Milverton, Ont	30 00	30 00
Green, Mrs. Mary, Marquette, Man	38 00	38 00
Hamilton, Everett, East Noel, N.S	64 00	64 00
Larochelle, Joseph N., St. Isidore, Que	36 00	36 00
Lemire, Lucien, St. Wenceslas, Que	38 00	38 00
Luckhardt, John, R. 1, Brunner, Ont	8 00	8 00
Miller, Ralph, Ruthven, Ont	80 00	80 00
Moffett, Odilon, Charlesbourg Ouest, Que	38 00	38 00
Pare, Archie, River Canard, Ont	20 00	20 00
Pare, Oscar, St. Gervais, Que	38 00	38 00
Poirier, Ludovic, Mont Joli, Que	38 00	38 00
Scott, Percy N., Princeton, Ont	36 00	36 00
Voyer, Antonio, Mont Joli, Que	38 00	38 00
	$ 694 00	$ 694 00

Votes 19, 683 and 570 Live Stock and Poultry

		Estimates	Allotments	Expenditures
	Salaries and Wages	647,683 00	657,483 00	657,483 00
	Allotted from Vote 85, Salaries, etc	9,825 23	9,825 23	9,825 23
	Allowances	1,020 00	170 00	99 66
	Travelling Expenses	197,700 00	160,200 00	159,951 31
	Professional and Special Services	1,000 00	500 00	436 77
A	Acquisition of Equipment	7,500 00	5,200 00	5,183 85
	Repairs and Upkeep of Equipment	6,000 00	9,650 00	9,640 32
	Supplies and Materials	15,000 00	17,600 00	17,317 08
	Express, Freight and Cartage	13,000 00	17,150 00	17,143 17
B	Acquisition of Land and/or Construction of Buildings, Works and Structures			
	Waterloo, Ont.—Piggery	45,200 00	45,200 00	45,176 88
C	Repairs and Upkeep of Buildings, Works and Structures	40,500 00	40,500 00	40,484 66
D	Purchase of Live Stock	71,416 00	100,416 00	100,406 22
	Telephones, Telegrams and Postage	8,000 00	8,300 00	8,268 75
E	Printing, Stationery and Office Equipment	41,768 00	37,368 00	37,363 87
F	Premiums on Pure Bred Sires	50,478 00	49,978 00	49,951 70
	Miscellaneous	2,174 00	1,974 00	1,962 29
	Rents	1,671 00	1,671 00	1,580 75
G	Live Stock Improvement Clubs	40,000 00	36,750 00	36,701 03
		$1,199,935 23	$1,199,935 23	$1,198,976 54

This vote was provided for expenditures in connection with the administration of (*a*) the Live Stock and Live Stock Products Act as it relates to the production of live stock and poultry and (*b*) the Live Stock Pedigree Act.

As at March 31, 1949, there were 294 salaried employees being paid from this vote, of whom 130 were permanent and 164 temporary.

A Expenditures from this allotment included an amount of $4,694.04 for the purchase of hog scales for resale to hog producers at cost. Proceeds from sales during the current fiscal year amounting to $5,119.04 were credited to the allotment. At the close of the year, 216 scales, valued at $3,573.92 were on hand as compared with 370 scales, valued at $3,998.92 at the close of the previous fiscal year.

One new car was purchased at a net cost of $1,063.15 after deducting an allowance of $600 for 1 used car.

B A contract amounting to $44,075 was awarded to Dunker Construction Ltd. Payment in full was made during the year.

C A contract amounting to $28,210 was awarded to Rolf Vollan for rebuilding the Alberta Advanced Registry Piggery, Edmonton, Alta. Payment in full was made during the year.

D Represents payments for the purchase of live stock and expenses of distribution under the following policies:
Sire Loan Policy, $99,822.40 (bulls, $92,814.44; rams, $165.50; boars, $5,842.46; stallions, $1,000).
Sow Distribution Policy, $583.82.

E Payments amounting to $32,760.37 were made to the Department of Public Printing and Stationery.

F Premiums to owners of pure bred stallions, $45,645.20 (Nova Scotia, $666; Prince Edward Island, $591.40; New Brunswick, $492; Quebec, $29,708.80; Ontario, $14,091; British Columbia, $96). These premiums, which are shared jointly with the provinces according to a schedule for each province prepared by a Federal-Provincial Board, are based on the class of stallion and the number of mares left in foal. The amounts shown represent the Federal Government's share.

Ram Premium Policy, $4,306.50 (Nova Scotia, $526.50; Prince Edward Island, $132.50; New Brunswick, $247.50; Quebec, $3,400).

The amounts shown represent the Federal Government's share of these premiums, payments of which are shared jointly with the provinces.

G Consists of the following groups of payments:

Horse Breeders' Clubs, $6,204 (Ontario, $3,066; Saskatchewan, $1,174; Alberta, $1,714; British Columbia, $250). The department pays 75 cents for every mare bred, plus 25 per cent of the service fee on such mares as prove to be in foal, plus $1 for each registered pure bred mare in foal.

Grants to Horse Breeding Stations, $1,035. To be eligible for grant, a proprietor of a breeding station must own or control three or more stallions. The basis of the grant is $187.50 per stallion.

Club Work (prize money, etc. shared jointly with the provinces) $29,462.03—Cattle Clubs, $22,264.29; Swine, Sheep, and Poultry Clubs, $5,590.24; Sheep Fairs, Bacon Shows, Foal Clubs, etc., $1,607.50. The amounts shown represent the Federal Government's share.

Many other departmental live stock policies entail payments in the nature of grants to clubs and the absorption of losses in free or partially free distribution of live stock. All are made on Ministerial authority from this allotment.

Votes 20 and 684 Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of $31,000 to Canadian Seed Growers' Association

		Estimates	Allotments	Expenditures
	Salaries and Wages	680,182 00	694,832 00	694,832 00
	Allotted from Vote 85, Salaries, etc.	57,566 77	57,566 77	57,566 77
	Allowances	1,320 00	970 00	953 07
	Travelling Expenses	97,150 00	106,250 00	106,078 42
	Professional and Special Services	45,500 00	48,350 00	48,319 97
A	Acquisition of Equipment	64,200 00	37,800 00	37,723 31
	Repairs and Upkeep of Equipment	7,500 00	18,000 00	17,998 76
	Supplies and Materials	20,000 00	19,100 00	19,081 66
	Express, Freight and Cartage	3,000 00	4,800 00	4,797 10
	Acquisition of Land and/or Construction of Buildings, Works and Structures	4,500 00		
	Repairs and Upkeep of Buildings, Works and Structures	4,000 00	100 00	45 08
	Telephones, Telegrams and Postage	8,800 00	11,500 00	11,478 40
B	Printing, Stationery and Office Equipment	21,000 00	17,500 00	17,404 32
C	Prizes, Bonuses and Premiums	5,500 00	4,650 00	4,619 36
	Grant to Canadian Seed Growers' Association	31,000 00	31,000 00	31,000 00
	Miscellaneous	3,862 00	3,412 00	3,387 05
	Rents and Taxes	1,250 00	500 00	464 55
		$1,056,330 77	$1,056,330 77	$1,055,749 82

This vote was provided for expenditures in connection with the administration of the Seeds Act, Feeding Stuffs Act, Fertilizers Act, Pest Control Products Act, Inspection and Sale Act and Hay and Straw Inspection Act.

As at March 31, 1949, there were 296 salaried employees being paid from this vote, of whom 158 were permanent and 138 temporary.

A Includes the purchase of 3 new cars at a net cost of $4,140.18 after deducting allowances of $1,200 for 3 used cars; 1 vacuum pump, $1,059.48; 1 fat extractor, $1,610; 1 digestion and distillation apparatus, $1,973.50. A contract amounting to $11,126.20 was awarded to Home Appliances Limited to carry out certain alterations in the Toronto Seed Laboratory. Payments in the current year, including final payment, amounted to $1,761.20.

B Payments were made to the Department of Public Printing and Stationery.

C Payments, which are equal to those made by the respective provinces, were made to Grain and Potato Clubs (Nova Scotia, $249.60; New Brunswick, $48.42; Ontario, $1,205.83; Manitoba, $892.19; Saskatchewan, $805.70; Alberta, $1,251.65; British Columbia, $165.97.)

Votes 21 and 685 Grants to Fairs and Exhibitions, under such terms and conditions as may be approved by the Governor in Council and subject to allocation by the Treasury Board

	Estimates	Allotments	Expenditures
Grants to Class "A" and Class "B" Fairs and Provincial Summer Fairs	206,500 00		
A Class "A" Fairs			
Prince Edward Island			
Charlottetown Driving Park and Provincial Exhibition Association, Charlottetown		3,500 00	3,500 00
New Brunswick			
New Brunswick Provincial Show, Fredericton		4,500 00	4,500 00
Quebec			
Canada's Great Eastern Exhibition, Sherbrooke		4,500 00	4,500 00
Lachute Spring Fair, Lachute		3,612 00	3,612 00
La Commission du Terrain de l'Exposition, Trois-Rivières		4,000 00	4,000 00
Société d'Agriculture du District de St. Hyacinthe, St. Hyacinthe		4,000 00	4,000 00
Ontario			
Canadian National Exhibition, Toronto		4,000 00	4,000 00
Central Canada Exhibition, Ottawa		4,500 00	4,500 00
Lindsay Central Exhibition, Lindsay		4,000 00	3,500 00
South Waterloo Agricultural Society, Galt		4,000 00	4,000 00
The Peterborough Exhibition, Peterborough		4,000 00	4,000 00
Western Fair, London		4,000 00	4,000 00
Manitoba			
The Provincial Exhibition of Manitoba, Brandon		4,000 00	4,000 00
Saskatchewan			
Saskatoon Industrial Exhibition, Saskatoon		4,000 00	4,000 00
The Regina Agricultural and Industrial Exhibition Association, Regina		4,000 00	4,000 00
Alberta			
Calgary Exhibition and Stampede, Calgary		3,500 00	3,500 00
Edmonton Exhibition Association, Edmonton		3,500 00	500 00
British Columbia			
Pacific National Exhibition, Vancouver		4,500 00	4,500 00
A Class "B" Fairs			
Nova Scotia			
Cape Breton County Exhibition, North Sydney		2,500 00	2,500 00
Central Nova Scotia Exhibition, Truro		2,500 00	2,500 00
Cumberland County Exhibition, Oxford		2,500 00	2,300 20
Lunenburg County Exhibition, Lunenburg		2,500 00	2,443 54

	Estimates	Allotments	Expenditures
Quebec			
Ayer's Cliff Fair, Hatley		2,241 25	2,038 75
Brome County Agricultural Society, Knowlton		2,500 00	1,358 91
Compton County Agricultural Society, Birchton		2,500 00	1,870 74
L'Exposition Régionale de Québec, Montmagny		2,500 00	1,667 83
La Société d'Agriculture du Comté d'Arthabaska, Victoriaville		2,500 00	2,477 90
La Société d'Agriculture du Comté de Roberval, Roberval		2,500 00	2,000 00
La Société d'Agriculture du District de Rimouski, Rimouski		2,500 00	2,500 00
St. Scholastique Exhibition, St. Scholastique		2,500 00	574 94
Shawville Fair, Shawville		2,500 00	1,128 65
Shefford County Agricultural Society, Waterloo		700 00	
Ontario			
Barrie Agricultural Society, Barrie		2,500 00	2,000 00
Canadian Lakehead Exhibition, Fort William		2,500 00	2,500 00
County of Carleton Agricultural Society, Richmond		1,582 52	1,452 52
County of Peel Agricultural Society, Brampton		2,500 00	1,185 43
Kingston and District Agricultural Society, Kingston		700 00	700 00
Leamington District Agricultural Society, Leamington		2,500 00	2,500 00
Markham Fair, Markham		2,500 00	2,214 00
Norfolk County Agricultural Society, Simcoe		2,500 00	2,442 80
Owen Sound Agricultural Society, Owen Sound		2,500 00	2,500 00
Renfrew Agricultural Society, Renfrew		2,500 00	2,500 00
Stratford Agricultural Society, Stratford		2,500 00	2,500 00
Strathroy Agricultural Society, Strathroy		2,500 00	2,119 50
Teeswater Agricultural Society, Teeswater		2,500 00	1,977 55
The Belleville Agricultural Society, Belleville		2,500 00	2,327 70
Walkerton Agricultural Society, Walkerton		500 00	
Welland County Agricultural Society, Welland		2,500 00	2,178 00
Woodstock Agricultural Society, Woodstock		2,500 00	2,397 00
Manitoba			
Dauphin Agricultural Society, Dauphin		2,500 00	1,240 54
Dufferin Agricultural Society, Carman		2,500 00	2,486 90
Portage Industrial Exhibition, Portage la Prairie		2,500 00	2,500 00
Saskatchewan			
Estevan Agricultural Society, Estevan		2,500 00	2,500 00
Lloydminster Agricultural Exhibition Association, Lloydminster		2,500 00	2,500 00
Melfort Agricultural Society, Melfort		2,500 00	2,500 00
Moose Jaw Agricultural Exhibition, Moose Jaw		2,500 00	2,218 79
North Battleford Agricultural Society, North Battleford		2,500 00	2,500 00
Prince Albert Agricultural Society, Prince Albert		2,500 00	2,500 00
Weyburn Agricultural Society, Weyburn		2,500 00	2,500 00
Yorkton Agricultural and Industrial Exhibition Association, Yorkton		2,500 00	2,500 00
Alberta			
Camrose Agricultural Society, Camrose		700 00	700 00
Lethbridge and District Exhibition and Rodeo, Lethbridge		2,500 00	2,500 00
Red Deer Agricultural Society, Red Deer		2,500 00	2,500 00
Vegreville Exhibition Association, Vegreville		2,500 00	2,093 07
Vermilion Agricultural Society, Vermilion		2,500 00	2,500 00
British Columbia			
Chilliwack Agricultural Association, Chilliwack		2,500 00	2,500 00
Interior Provincial Exhibition Association, Armstrong		2,500 00	748 00
Kamloops Exhibition, Kamloops		2,500 00	2,000 00
Provincial Summer Fairs			
Ormstown Spring Show, Ormstown		5,000 00	4,832 27
Quebec Provincial Exhibition, Quebec		5,000 00	5,000 00
Unallocated		7,964 23	
Total Class "A" and Class "B" Fairs and Provincial Summer Fairs	*206,500 00*	*206,500 00*	*178,787 53*

		Estimates	Allotments	Expenditures
A	Grants to Winter and Spring Fairs:			
	Maritime Provinces			
	Maritime Winter Fair, Amherst, N.S.	5,000 00	5,195 15	5,195 15
	Quebec			
	Great Eastern Winter Fair, Sherbrooke	5,000 00	5,000 00	5,000 00
	Ontario			
	Ontario Provincial Winter Fair, Guelph	5,000 00	4,200 00	
	Ottawa Winter Fair, Ottawa	5,000 00	5,000 00	5,000 00
	Royal Agricultural Winter Fair, Toronto	50,000 00	50,000 00	50,000 00
	Manitoba			
	Manitoba Winter Fair, Brandon	5,000 00	5,000 00	4,993 75
	Saskatchewan			
	Regina Winter Fair, Regina	5,000 00	5,000 00	4,928 00
	Saskatoon Winter Fair, Saskatoon	5,000 00	5,000 00	5,000 00
	Alberta			
	Calgary Winter Fair, Calgary	5,000 00	5,000 00	4,500 00
	Edmonton Winter Fair, Edmonton	5,000 00	5,000 00	4,500 00
	British Columbia			
	Vancouver Winter Fair, Vancouver	5,000 00	5,000 00	
	General			
A	British Columbia Beef Cattle Growers' Association	900 00	900 00	900 00
B	Freight on live stock shipments to Royal Agricultural Winter Fair, Toronto	10,000 00	10,800 00	8,888 11
	Total Winter and Spring Fairs	*110,900 00*	*111,095 15*	*98,905 01*
C	Building Grants:			
	Maritime Stock Breeders' Association, Amherst, N.S. (Maritime Winter Fair)	5,000 00	5,000 00	5,000 00
	Provincial Exhibition of Quebec, Quebec, Que	15,000 00	15,000 00	15,000 00
	Vancouver Exhibition, Vancouver, B.C.	10,000 00	10,000 00	10,000 00
	Grants in aid of Agricultural Exhibition Associations in the construction of buildings or other major undertakings in conformity with the terms of Order in Council P.C. 2294 of June 6, 1947, and subject to allocation by the Treasury Board	80,000 00		
	Camrose Agricultural Society, Camrose, Alta.		10,000 00	10,000 00
	Edmonton Exhibition Association Limited, Edmonton, Alta.		10,000 00	10,000 00
	Manitoba Winter Fair, Brandon, Man.		10,000 00	9,184 38
	Royal Agricultural Winter Fair, Toronto, Ont.		10,000 00	10,000 00
	Shefford County Agricultural Society, Waterloo, Que.		10,000 00	10,000 00
	Unallocated		29,804 85	
	Total Building Grants	*110,000 00*	*109,804 85*	*79,184 38*
	Grand Total	$ 427,400 00	$ 427,400 00	$ 356,876 92

A Payments of these grants, which are approved individually by Treasury Board, are made on the basis of a schedule approved by P.C. 2295 dated June 6, 1947, as follows: (*a*) up to a maximum of $1,500 for Class A, $700 for Class B and $1,500 for Winter and Provincial Fairs for judging and support of Junior Activities; and (*b*) one half of the expenditures made for permanent improvements to buildings or fair grounds up to $3,000 for Class A, $1,800 for Class B and $4,000 for Winter and Provincial Fairs per year, over a period not to exceed ten years.

B The Federal Government pays 75 per cent of freight charges on carload shipments of live stock made by the Provinces to the Royal Agricultural Winter Fair for exhibition purposes.

C Payments represent annual instalments payable in accordance with agreements approved by the Governor in Council.

Vote 22 Grants to Agricultural Organizations, as detailed in the Estimates

	Estimates	Expenditures
Canadian Council on Boys' and Girls' Club Work	10,000 00	10,000 00
Advanced Registry Board for Dairy Bulls	4,500 00	4,500 00
Canadian National Livestock Records	18,000 00	18,000 00
Advanced Registry Board for Swine	6,000 00	6,000 00
Canadian Hunter, Saddle and Light Horse Improvement Society	5,000 00	5,000 00
	$ 43,500 00	$ 43,500 00

MARKETING SERVICE

Vote 23 Marketing Service Administration

	Estimates	Allotments	Expenditures
Salaries	109,313 00	114,313 00	112,117 64
Allowances	3,588 00	4,324 00	4,288 70
Miscellaneous	923 00	923 00	866 34
Printing, Stationery and Office Equipment	5,000 00	7,000 00	4,965 33
Supplies and Materials	2,000 00	2,000 00	1,273 44
Telephones, Telegrams and Postage	947 00	947 00	891 16
Travelling Expenses	17,000 00	9,264 00	5,105 82
	$ 138,771 00	$ 138,771 00	$ 129,508 43

As at March 31, 1949, there were 43 salaried employees being paid from this vote, of whom 22 were permanent and 21 temporary.

Vote 24 Agricultural Economics

		Estimates	Allotments	Expenditures
	Salaries	251,475 00	252,475 00	251,478 61
	Allowances	960 00	960 00	305 89
A	Acquisition of Equipment	8,400 00	8,400 00	3,396 67
	Repairs and Upkeep of Equipment	3,500 00	3,500 00	3,494 13
	Miscellaneous	2,800 00	2,800 00	2,023 81
B	Printing, Stationery and Office Equipment	28,200 00	28,200 00	25,414 94
	Telephones, Telegrams and Postage	1,200 00	1,200 00	653 07
	Travelling Expenses	45,000 00	44,000 00	39,278 19
		$ 341,535 00	$ 341,535 00	$ 326,045 31

This vote was provided for expenditures in connection with the collection, analysis and interpretation of economic information as applied to agricultural products for use in formulating departmental policies; and to make available information on the marketing of agricultural products for the benefit of producers, the trade and consumers.

A Includes the purchase of 2 new cars at a net cost of $3,309.69 after deducting an allowance of $274.20 for 1 used car.

B Payments amounting to $21,516.94 were made to the Department of Public Printing and Stationery.

Votes 25 and 686 Dairy Products

		Estimates	Allotments	Expenditures
	Salaries and Wages	395,352 00	412,452 00	408,863 97
	Allowances	7,127 00	11,177 00	11,167 82
A	Acquisition of Equipment	17,000 00	7,300 00	7,212 23
	Express, Freight, Cartage and Refrigerator Car Service	10,000 00	5,300 00	5,246 53
	Miscellaneous	4,265 00	2,665 00	2,620 89
B	Printing, Stationery and Office Equipment	13,000 00	10,600 00	10,535 90
	Professional and Special Services	3,000 00	8,250 00	8,211 55
	Rents	3,000 00	4,700 00	4,686 37
	Supplies and Materials	7,500 00	6,300 00	6,098 70
	Telephones, Telegrams and Postage	9,000 00	6,500 00	6,423 92
	Travelling Expenses	85,000 00	79,000 00	78,945 57
		$ 554,244 00	$ 554,244 00	$ 550,013 45

This vote was provided for expenditures in connection with the administration of (*a*) the Dairy Industry Act covering such services as (i) official grading of all cheese and butter sold for export, (ii) the manufacture of ice cream in accordance with prescribed standards, (iii) the supervision of refrigerated car service for butter, cheese and eggs, and the loading and storage of perishable products exported from Canada and their discharge at principal ports in the United Kingdom; (*b*) the Meat and Canned Foods Act relating to the operation of concentrated milk establishments; (*c*) the Cold Storage Act under which the construction of cold storage warehouses may be subsidized; and (*d*) the Cheese and Cheese Factory Improvement Act under which premiums are paid on quality cheese and subsidies paid on the construction and improvement of cheese factories.

As at March 31, 1949, there were 150 salaried employees being paid from this vote of whom 77 were permanent and 73 temporary.

A Includes the purchase of 3 new cars at a net cost of $4,425.65, after deducting allowances of $825 for 3 used cars.

B Payments were made to the Department of Public Printing and Stationery.

Votes 26, 687 and 571 Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates

SUBSIDIES	Estimates	Expenditures
Nova Scotia		
Canning, United Fruit Companies of Nova Scotia Limited	78,298 97	62,818 61
Coldbrook, United Fruit Companies of Nova Scotia Limited	47,655 22	47,164 81
Middle Musquodoboit, Musquodoboit Valley Co-operative Limited	3,825 00	
Middleton, United Fruit Companies of Nova Scotia Limited	37,500 00	36,626 90
New Minas, Aca Co-operative Association Limited	7,573 50	7,573 50
Scotsburn, Scotsburn Co-operative Creamery Company Limited	4,667 25	4,667 25
New Brunswick		
East Florenceville, Carleton Co-operative Limited	6,900 00	
Fredericton, Capital Co-operatives Limited	48,000 00	
Moncton, Moncton Cold and General Storage Limited	2,511 70	2,511 70
Saint John, Municipality of City and County	2,038 95	2,038 95
Quebec		
Chicoutimi, Les Entrepots Frigorifiques	19,817 80	
Chicoutimi, Societe Co-operative Agricole	960 00	960 00
Jonquiere, Entrepot Frigorifique du Saguenay	14,736 75	
Macamic, Societe Co-operative Agricole de Royal Roussillon et Poulaires	9,187 80	
Marieville, Co-operative des Produits Avicoles	1,063 89	1,063 89
St. Anselme Station, La Co-operative Avicole Regionale d'Etchemin	2,746 69	2,746 69
St. Bruno, Les Abattoirs du Saguenay	62,475 00	
St. Cesaire, McLean, Adelard	3,275 64	
St. Damase, Societe Co-operative Agricole	6,121 98	5,010 97
St. Germain de Grantham, Societe Co-operative Agricole	7,037 00	3,257 88
Victoriaville, L'Abattoir Co-operative Agricole du Bois Franc	19,800 00	16,007 05

	Estimates	Expenditures
Ontario		
Aldershot, Aldershot Distributing Co-operative Company Limited	1,067 00	1,067 00
Blenheim, Kent Fruit Growers Co-operative Limited	554 54	554 54
Bradford, Bradford Co-operative Cold Storage Limited	10,694 53	10,694 53
Clarkson, Clarkson Co-operative Storage Limited	34,650 00	
Collingwood, Hamilton, W. L.	2,700 00	986 23
Dixie, Dixie Growers Co-operative Limited	2,400 00	2,400 00
Elmvale, First Co-operative Packers of Ontario	330 00	330 00
Fergus, Fergus Co-operative Association	829 37	829 37
Forest, Lambton Growers Cold Storage Company Limited	1,268 95	1,268 95
Grimsby Beach, Grimsby Growers Co-operative Limited	7,275 00	
Hamilton, Lang Foods Limited	54,000 00	28,316 12
Iroquois, St. Lawrence Valley Co-operative Storage Limited	1,171 33	1,171 33
Newcastle, Durham Growers Co-operative Storage Limited	27,000 00	
New Liskeard, Temiskaming Producers Co-operative Company Limited	1,800 00	
Ottawa, Connel Cold Storage Limited	6,859 33	6,859 33
Owen Sound, North Grey Cheese Co-operative Limited	5,108 79	3,847 39
Owen Sound, Owen Sound Cold Storage Limited	684 59	684 59
Renfrew, Upper Ottawa Co-operative Poultry Products	785 86	785 86
St. Catharines, Ontario Grape Growers Co-operative Limited	97,756 50	
St. Thomas, Elgin Fruit Growers Co-operative	1,808 88	1,808 88
Thornbury, Georgian Bay Fruit Growers Limited	5,945 42	5,945 42
Trenton, Central Cold Storage Limited	1,785 20	1,785 20
Woodstock, Oxford Farmers Co-operative Produce Company	7,448 68	7,448 68
Woodstock, Oxford Fruit Co-operative Limited	5,273 26	5,273 26
Manitoba		
Winkler, Winkler Co-operative Creamery Limited	2,625 00	
Winnipeg, Crescent Cold Storage Limited	11,675 71	11,675 00
Winnipeg, North Star Cold Storage Company Limited	4,760 96	3,178 08
Winnipeg, Winnipeg Cold Storage Company Limited	68,191 93	
Saskatchewan		
Prince Albert, Central Storage Limited	25,500 00	11,294 20
Alberta		
Red Deer, Central Alberta Dairy Pool	661 04	661 04
British Columbia		
Armstrong, Okanagan Egg Producers Association	56 13	56 13
Canoe, Salmon Arm Farmers Exchange	17,847 50	
Cloverdale, Surrey Co-operative Association	152 54	152 54
Creston, Creston Co-operative Fruit Exchange	22,350 00	21,052 85
Erickson, Creston Packers Limited	20,871 34	17,217 17
Erickson, Erickson Co-operative Union	7,151 55	6,829 42
Kamloops, Kamloops District Fruit and Vegetable Co-operative Growers Association	10,800 00	
Kamloops, Kamloops Ice and Cold Storage Company Limited	1,046 45	
Kelowna, British Columbia Orchards Co-operative Association	32,319 15	
Kelowna, Cascade Co-operative Union	19,281 90	19,071 75
Kelowna, Kelowna Growers Exchange	46,823 10	
Kelowna, Laurel Co-operative Union	3,800 29	3,436 51
Kelowna, Okanagan Packers Co-operative Union	13,121 25	960 00
Keremeos, Keremeos Fruits Limited	840 00	
Mission City, Pacific Co-operative Union	15,400 00	14,684 97
Okanagan Centre, Okanagan Valley Land Company	3,080 00	3,080 00
Oliver, Haynes Co-operative Growers Exchange	730 00	730 00
Oliver, Mabee, George E.	632 82	632 82
Oliver, Oliver Co-operative Growers Exchange	6,947 45	6,947 45
Oliver, Southern Co-operative Exchange	810 00	810 00
Osoyoos, Monashee Co-operative Growers Association	15,582 00	11,224 04
Osoyoos, Osoyoos Co-operative Growers	2,246 76	2,246 76
Oyama, Vernon Fruit Union	1,471 37	1,471 37
Peachland, Walters Limited	3,970 50	
Penticton, Penticton Co-operative Growers	9,400 00	9,400 00
Penticton, Pyramid Co-operative Association	2,453 04	2,034 79
Penticton, United Co-operative Growers Association	14,579 95	8,503 64

	Estimates	Expenditures
British Columbia—Concluded		
Rutland, Kelowna Growers Exchange	3,342 00	3,342 00
Rutland, McLean and Fitzpatrick	2,143 20	2,143 20
Vancouver, British Columbia Coast Vegetable Co-operative Association	16,500 00	3,454 94
Vancouver, British Columbia Ice and Cold Storage Company Limited	157,909 00	115,998 60
Vancouver, Vancouver Ice and Cold Storage Company	2,526 00	2,526 00
Vernon, Howe, A. T.	240 00	240 00
Vernon, MacDonald, R. H., and Sons	1,600 00	1,600 00
Vernon, Vernon Fruit Union	13,763 86	
Westbank, Westbank Co-operative Growers Association	11,173 02	
Westbank, Westbank Orchards	270 00	270 00
West Summerland, Occidental Fruit Company Limited	648 25	648 25
Winfield, Vernon Fruit Union	41,215 70	
Wynndel, Co-operative Fruit Growers Limited	7,265 25	6,052 98
Yarrow, Yarrow Growers Co-operative Union	320 82	320 82
Total Subsidies	*1,311,487 20*	*568,452 20*
GRANTS		
New Brunswick		
East Florenceville, Carleton Co-operative Limited	6,900 00	2,010 77
Quebec		
Baie St. Paul, La Co-operative Agricole	350 36	
Dupuy, Societe Co-operative Agricole de Dupuy et Ste. Jeanne d'Arc	601 00	
St. Claude, La Co-operative de Lait en Poudre	7,117 50	753 02
Ontario		
North Bay, North Bay Co-operative Creamery Company Limited	806 89	806 89
Alberta		
Camrose, O'Riordan, R. D.	3,795 00	3,795 00
Edmonton, Alberta Poultry Producers Limited	4,202 12	4,202 12
Edmonton, Edmonton Cold Storage Company Limited	1,500 00	1,500 00
British Columbia		
Creston, Creston Co-operative Fruit Exchange	3,378 81	1,293 43
Duncan, Vancouver Island Poultry Co-operative Association	245 92	122 96
Haney, North Fraser Co-operative Association	235 17	117 58
Kelowna, Kelowna Growers Exchange	8,940 44	8,258 21
Keremeos, Keremeos Fruits Limited	410 90	
Rutland, McLean and Fitzpatrick	320 00	320 00
Westbank, Westbank Orchards	254 69	254 69
Total Grants	*39,058 80*	*23,434 67*
Grand Total	$1,350,546 00	$ 591,886 87

Subsidies are paid on the following basis:—

(*a*) On completion of building and installation of refrigeration equipment, 15 per cent of the amount expended in construction, refrigeration, etc.;
(*b*) At the end of the first year thereafter, 7 per cent of the said amount;
(*c*) At the end of the second year thereafter, 4 per cent of the said amount;
(*d*) At the end of each of the two next succeeding years, 2 per cent of the said amount.

Grants: Payments under this heading are made in instalments as in the case of subsidies. The companies listed did not conform at the outset with the provisions of the Cold Storage Act, therefore payment by way of grant was authorized by the Appropriation Act.

Votes 27 and 688 Fruit, Vegetables and Maple Products, and Honey, including Grant of $5,000 to Canadian Horticultural Council

		Estimates	Allotments	Expenditures
	Salaries	645,987 00	659,437 00	659,437 00
	Allotted from Vote 85, Salaries, etc.	9,086 70	9,086 70	9,086 70
	Allowances	420 00	320 00	247 54
A	Acquisition of Equipment	20,000 00	7,900 00	7,819 54
	Repairs and Upkeep of Equipment	5,000 00	7,000 00	6,924 11
	Express, Freight and Cartage	1,800 00	1,200 00	1,180 30
	Grant to Canadian Horticultural Council	5,000 00	5,000 00	5,000 00
	Miscellaneous	5,990 00	3,490 00	3,460 58
B	Printing, Stationery and Office Equipment	35,000 00	35,750 00	35,740 26
	Professional and Special Services	1,000 00	3,500 00	3,426 54
	Rents	2,328 72	2,428 72	2,391 22
	Supplies and Materials	2,250 00	2,150 00	2,056 94
	Telephones, Telegrams and Postage	10,000 00	10,500 00	10,418 36
	Travelling Expenses	90,000 00	86,100 00	85,986 71
		$ 833,862 42	$ 833,862 42	$ 833,175 80

This vote was provided for expenditures in connection with the administration of the Fruit, Vegetables and Honey Act, the Maple Products Industry Act and the Meat and Canned Foods Act as it pertains to fruit and vegetables.

As at March 31, 1949, there were 207 salaried employees being paid from this vote, of whom 159 were permanent and 48 temporary.

A Includes the purchase of 5 new cars at a net cost of $7,756.54, after deducting allowances of $910 for 2 used cars.

B Payments were made to the Department of Public Printing and Stationery.

Vote 28 Live Stock and Live Stock Products

		Estimates	Allotments	Expenditures
	Salaries	702,839 00	704,839 00	704,839 00
	Allotted from Vote 85, Salaries, etc.	33,441 83	33,441 83	33,441 83
	Allowances	4,356 00	4,556 00	4,522 58
A	Acquisition of Equipment	18,300 00	10,900 00	10,856 01
	Express, Freight and Cartage	1,000 00	1,000 00	999 28
	Miscellaneous	4,292 00	4,292 00	4,268 46
B	Printing, Stationery and Office Equipment	25,000 00	24,600 00	24,589 04
	Professional and Special Services	1,000 00	700 59	700 59
	Rents	8,000 00	7,050 00	7,038 95
	Supplies and Materials	3,700 00	3,700 00	3,657 02
	Telephones, Telegrams and Postage	20,800 00	17,649 41	17,628 93
	Travelling Expenses	176,500 00	186,500 00	186,448 39
		$ 999,228 83	$ 999,228 83	$ 998,990 08

This vote was provided for expenditures in connection with the administration of the Live Stock and Live Stock Products Act as it relates to (*a*) the grading of live stock, poultry and eggs; (*b*) the improvement in marketing facilities and merchandising methods for live stock and poultry products; and (*c*) fur grading.

As at March 31, 1949, there were 297 salaried employees being paid from this vote, of whom 120 were permanent and 177 temporary.

A Includes the purchase of 3 new cars at a net cost of $4,554.34, after deducting allowances of $662 for 2 used cars.

B Payments were made to the Department of Public Printing and Stationery.

Vote 29 Marketing of Agricultural Products, including temporary appointments that may be required to be made notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed $6,000

	Estimates	Allotments	Expenditures
Temporary Assistance	6,000 00	1,720 00	1,460 00
Miscellaneous	100 00		
Marketing Projects, including Advertising	16,078 00	22,966 04	20,535 22
Printing, Stationery and Office Equipment	200 00		
Telephones, Telegrams and Postage	200 00		
Travelling Expenses	2,422 00	313 96	313 96
	$ 25,000 00	$ 25,000 00	$ 22,309 18

As at March 31, 1949, there was 1 temporary employee being paid from this vote.

Agricultural Products Co-operative Marketing Act, sec. 3, c. 28, 1939.....$ 437,903 57

This Act authorizes the Minister of Agriculture, with the approval of the Governor in Council, to enter into agreements with co-operative associations, processors or selling agencies, for the marketing of agricultural products, which include live stock and live stock products, and to guarantee to such marketing agencies, the payment of any amount by which the average wholesale price of any agricultural product delivered under one co-operative plan is less than an initial payment to primary producers stated in the agreement, plus actual processing, carrying and selling costs to a maximum stated in the agreement. Payments as follows were made in respect of ranch bred fox pelts delivered by primary producers during 1946-47: Canadian National Silver Fox Breeders' Association, Summerside, P.E.I., $209,387.01; Hudson's Bay Company, Montreal, Que., $55,955.71; Maritime Fur Pool Limited, Moncton, N.B., $16,248.56; Nova Scotia Silver Fox Breeders' Association, Bridgetown, N.S., $15,083.49; Quebec Fur Breeders' Co-operative Association, Quebec, Que., $94,879.04; Western Canada Fur Pool Limited, Winnipeg, Man., $46,349.76.

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....$ 4,614 00

SPECIAL, AND DEMOBILIZATION AND RECONVERSION

Vote 30 Prairie Farm Rehabilitation Act and Water Storage (does not include the costs of survey and engineering work on the Medicine Hat Irrigation and Red Deer Diversion Projects in Alberta and the South Saskatchewan River Project in Saskatchewan, which costs are to be made available from the Item of $1,000,000, No. 409, Department of Reconstruction and Supply)

		Estimates	Allotments	Expenditures
	Salaries and Wages	475,054 00	939,054 00	936,894 31
	Freight, Express and Cartage	1,110 00	25,110 00	24,444 95
	Miscellaneous	9,790 00	42,790 00	40,801 50
A	Printing, Stationery and Office Equipment	21,900 00	24,900 00	24,157 61
	Rents	13,800 00	1,800 00	851 14
	Telephones, Telegrams and Postage	5,356 00	19,356 00	18,759 21
	Travelling Expenses	98,962 00	228,962 00	225,884 85
	Supplies and Materials	9,700 00	422,700 00	422,036 26
B	Acquisition of Land and/or Construction of Buildings, Works and Structures	1,850,628 00	1,062,328 00	1,057,642 37
	Repairs and Upkeep of Buildings, Works and Structures	365,700 00		
C	Acquisition of Equipment	89,800 00	150,800 00	150,031 12
	Repairs and Upkeep of Equipment	58,200 00	82,200 00	81,792 95
		$3,000,000 00	$3,000,000 00	$2,983,296 27

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Allotments	Expenditures
Headquarters Administration—		
Ottawa	15,945 00	15,619 86
Regina	79,614 00	78,690 01
	95,559 00	94,309 87
Land Utilization—		
Administration	21,321 00	21,223 27
Construction of Community Pastures and Reserve Grazing Areas	350,743 00	
Beaver Hills No. 245-246		10,743 38
Beaver Valley No. 47A		5,343 92
Govenlock No. 22		12,951 65
Kindersley-Elma No. 290-291		5,829 48
Langford		26,139 79
Nashlyn No. 21		5,949 99
Oakdale No. 320		23,176 46
Paynton No. 470		12,238 02
Rudy No. 284		9,622 44
Science Service Centre		6,454 60
Swift Current-Webb No. 137-138		10,864 36
Val Marie No. 47		8,507 15
Wolverine No. 340		5,722 51
Wreford No. 280		10,808 26
Projects under $5,000		64,390 51
General—		
Salaries and Wages		25,734 94
Travelling Expenses		17,874 57
Equipment		39,137 27
Supplies and Materials		42,310 30
Acquisition of Land		4,732 13
Miscellaneous		1,959 02
	350,743 00	*350,490 75*
Management and Operation of Community Pastures	180,316 00	180,248 28
Purchase of Bulls	26,559 00	24,698 19
Re-establishment of Farmers	884 00	811 52
Seeding and Harvesting of Crested Wheat Grass and other Grasses of Community Pastures	11,454 00	10,346 79
	591,277 00	587,818 80
Water Development and Water Storage—		
Administration	55,272 00	52,778 87
Small Projects (subject to allocation by Treasury Board, except where less than $5,000 is required)	1,397,489 00	
Dams and Dugouts		192,782 66
Argyle Dams		9,216 00
Balcarres Storage		7,203 36
Beechy		6,240 27
Berry Creek Storage Reservoir		158,159 00
Boharm Community Dam		6,250 96
Brandon Flood Irrigation		25,479 94
Cabri Community Reservoir		37,566 86
Caron Dam		16,836 77
Clear Lake Project		26,979 17
Eureka Irrigation Project		23,601 00
Franklin Coulee		20,127 54
Gooseberry Lake Storage Reservoir		8,783 34
Gravelbourg Flood Irrigation		8,185 89
Hanna Storage Reservoir		29,498 14
Maxim Lake Storage Reservoir		14,468 94
North Fincastle Storage Reservoir		17,943 20
Rosebank Dam		12,160 62
Ross Creek Development		8,726 00
Sauder Storage Reservoir		17,895 37

	Allotments	Expenditures
Shaheen Storage Reservoir		7,180 40
Shoal Lake Storage Reservoir		8,491 13
Souris Flood Control		11,997 50
South MacLeod		36,213 16
Summit Creek		8,200 00
Three Hills Project		6,430 40
Thunder Creek Reservoirs		26,879 02
Vauxhall Storage Reservoir		5,882 85
Woodrow Flood Irrigation (Pinto Creek)		22,084 23
Young Storage Reservoir		8,695 79
Projects under $5,000		52,596 33
General—		
Salaries and Wages		245,737 09
Travelling Expenses		103,103 90
Equipment		27,995 94
Supplies and Materials		72,905 89
Freight, Express and Cartage		5,167 73
Acquisition of Land		9,082 23
Miscellaneous		90,690 51
	1,397,439 00	*1,397,439 13*
Large Projects—		
General Maintenance	190,010 00	188,194 96
Construction—		
Lake of the Rivers Reservoir	25,075 00	25,073 55
Operation	200,782 00	200,641 50
Land Purchases	8,902 00	8,901 16
Surveys, Designing, Supervision of Construction of Large Projects	251,665 00	246,775 52
Project Improvements	66,550 00	66,550 00
Purchase, Maintenance and Operation of Construction Machinery	117,419 00	114,812 91
	2,313,164 00	2,301,167 60
	$3,000,000 00	$2,983,296 27

This vote was provided for expenditures in connection with the rehabilitation of drought and soil drifting areas in the three Prairie Provinces under policies of land utilization and water storage and development.

As at March 31, 1949, there were 206 salaried employees being paid from this vote, of whom 2 were permanent and 204 temporary.

Wages of labourers and casual employees amounted to $553,791.46.

A Payments were made to the Department of Public Printing and Stationery.

B A contract amounting to $9,133 was awarded to Armco Drainage & Metal Products for the supplying and placing of metal lining for the Duncairn Dam. Payment in full was made during the year.

A contract amounting to $29,250 was awarded to Northern Wood Preservers Limited for the supplying of creosoted posts. Payments during the year amounted to $16,926.

Contractual payments of $5,000 or over for the rental of equipment were made to the following: Assiniboia Engineering Company Ltd., $5,961.29; R. S. Auld, $36,586; Aune & Dressel, $23,040; D. O. Chennells, $32,496.75; W. E. Clark, $14,318.12; A. N. Duff, $12,371.50; B. L. Fogal, $11,248; D. K. Forbes, $29,564; M. Forsyth, $22,208; N. A. Galbraith, $6,030; J. W. Good, $5,238.99; Harris Construction Co. Ltd., $9,162.18; V. King, $5,360; C. E. Lamb, $18,579; Jas. K. McLachlan, $32,593; Midland Construction Company, $31,918.50; Murray & Paul, $12,952.50; A. A. Murray, $6,728; Norrish Bros., $7,269.25; Northern Construction Company Ltd., $37,318.50; P. & S. Construction, $10,620; H. W. Pederson, $37,615; Pollock & Macara, $5,605; R. G. Pollock, $43,986.50; Reliance Construction Co., $22,213.36; George Smith, $10,703; South Construction Co., $6,602.50; Paul M. Stirlaiff, $7,720; R. G. Taylor, $5,200.50; Ross Wellings, $36,656.86; H. Wiebe, $66,327.

C Includes the purchase of 4 new cars at a net cost of $5,415.24 after deducting allowances of $2,150 for 4 used cars; 8 trucks at a net cost of $14,952.12 after deducting allowances of $1,200 for 3 used trucks; 8 tractors at a net cost of $17,892.40 after deducting an allowance of $1,800 for 1 used tractor; 5 new jeeps at a net cost of $8,877.93 after deducting an allowance of $75 for 1 used jeep; 1 snowmobile, $3,119.41; 100 windmills, $18,197.50; 1 baler, $2,038.37; 3 rollers, $9,170; 1 rooter, $2,000; 1 grader, $2,427; 1 streamliner, $1,800; 1 leveller, $1,125; 1 well drill, $3,228.05; 1 engine, $3,600; 1 cultivator, $3,116; 1 pump, $1,157.41.

Vote 31 St. Mary River Dam Project

		Estimates	Allotments	Expenditures
	Salaries and Wages	126,014 00	168,014 00	163,489 71
	Express, Freight and Cartage	700 00	7,700 00	882 47
	Telephones, Telegrams and Postage	1,300 00	1,300 00	1,060 45
	Travelling Expenses	51,086 00	53,086 00	51,552 22
	Miscellaneous	3,500 00	112,500 00	10,217 23
	Supplies and Materials	3,500 00	90,500 00	20,165 73
A	Acquisition of Equipment	10,000 00	34,000 00	33,567 59
	Repairs and Upkeep of Equipment	5,400 00	11,400 00	10,224 35
	Acquisition of Land and/or Construction of Buildings, Works and Structures	1,998,500 00		
B	Tunnels		503,000 00	299,724 51
C	Dam		590,000 00	481,896 77
	Consultations and Experiments		33,000 00	9,290 37
D	General Works		140,500 00	38,454 14
E	St. Mary Canal		260,000 00	137,400 50
F	Purchase of Land		195,000 00	187,358 30
	Total Acquisition of Land, etc.	*1,998,500 00*	*1,721,500 00*	*1,154,124 69*
		$2,200,000 00	$2,200,000 00	$1,445,284 34

This vote was provided for expenditures in connection with an irrigation development in those portions of the Provinces of Saskatchewan and Alberta capable of irrigation by the St. Mary and Milk Rivers and their tributaries, and is administered under the Prairie Farm Rehabilitation Act.

As at March 31, 1949, there were 32 temporary salaried employees being paid from this vote.

A Includes the purchase of 3 jeeps, $5,324.57 and 2 rollers, $14,200.

B A contract, amounting to $891,816, was awarded to Bennett and White, Calgary, Limited, in 1946-47, for the construction of diversion and irrigation tunnels, but, on completion of the diversion tunnel, the Company requested and was granted a release from its contract. Payments during the current year, including final payment, were $141,681.39 and to date $592,250.32.

Contract for the irrigation tunnel was subsequently awarded to the Assiniboia Engineering Company Ltd. at cost plus a fixed fee of $100,000, and payments of $140,013.04 were made in the current year.

C A contract amounting to $2,234,700 was awarded to W. C. Wells Construction Co. Ltd. for the construction of the main dam of the project. Payments in the current year were $478,881.65 and payments to date $643,097.67.

D Includes a payment of $18,000 to Bennett and White, Calgary, Limited for the purchase, as authorized by P.C. 197 of February 17, 1949, of buildings constructed and owned by the Company at the tunnel site.

E A contract for $85,173.80 to supply wood stave pipe, together with the necessary bands, shoes, cradles and continuous creosoted sills, was awarded to the Pacific Coast Pipe Company Limited under authority of P.C. 5768 of January 12, 1949. Payment of $40,993.99 was made during the year.

Included in the expenditure from this allotment is the final payment of $70,899.96 to W. C. Wells Construction Co., Ltd., on a contract amounting to $216,098.74 for rental of equipment.

Contractual payments for rental of equipment were made to the following: New West Construction Company Limited, $13,645.36; North West Construction Co., $6,955.54.

F Includes payments as follows: Hutterite Brethren, $62,966.33; R. S. Thompson, H. H. Thompson and F. G. Fuller, $61,573.65; H. A. Walter, $30,016.80.

Vote 32 Prairie Farm Assistance Act Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	287,500 00	295,000 00	240,986 76
Express, Freight and Cartage	2,000 00	2,000 00	201 01
Telephones, Telegrams and Postage	17,000 00	11,000 00	6,231 65
Printing, Stationery and Office Equipment	15,000 00	12,000 00	6,651 59
Travelling Expenses	175,000 00	175,000 00	147,171 75
Publicity and Advertising	1,000 00	1,000 00	4 50
Miscellaneous	1,500 00	3,000 00	1,172 09
Repairs and Upkeep of Equipment	1,000 00	1,000 00	
	$ 500,000 00	$ 500,000 00	$ 402,419 35

Under the Act, authority for appointments and rates of pay are vested in the Governor in Council.

As at March 31, 1949, there were 54 temporary salaried employees being paid from this vote.

Prairie Farm Assistance Act, c. 50, 1939—Amount transferred to meet the deficit in the Prairie Farm Emergency Fund **$8,640,139 57**

This Act provides for a levy of one per cent to be deducted by all licensed purchasers of grain from farmers in the spring wheat area, the amounts so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. Awards are made under the provisions of the Act to farmers in the spring wheat area in accordance with crop failure conditions provided for in the Act and are payable from this fund. If at any time the fund is insufficient to pay these awards, the Act provides that the Minister of Finance, with the approval of the Governor in Council, may make an advance to the fund of the amount required to meet the deficit.

Further details of the above expenditures are shown in the following statement:

Crop Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
Further payments and adjustments:					
1940 to 1946 inclusive		1,732 36	83 88		1,816 24
1947	57,795 50	588,239 50	475,578 35	4,166 25	1,125,779 60
Payments, 1948	61,229 50	11,374,589 75	2,295,785 75		13,731,605 00
	$ 119,025 00	$ 11,964,561 61	$ 2,771,447 98	$ 4,166 25	14,859,200 84
Less: Amount provided through levy					6,219,061 27
Net Requirements					$ 8,640,139 57

Statement of Payments by Fiscal and Crop Years from Inception of the Policy

Fiscal Years

Fiscal Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939-40	849,998 26	7,251,661 76	1,351,801 60		9,453,461 62
1940-41	613,211 38	5,583,256 63	503,298 10		6,699,766 11
1941-42	84,662 96	11,138,107 89	2,457,972 02		13,680,742 87
1942-43	8,498 13	1,203,816 44	1,081,114 84		2,293,429 41
1943-44	13,180 67	3,982,522 31	2,162,560 28		6,158,263 26
1944-45	75,863 00	3,930,090 49	3,003,767 29		7,009,720 78
1945-46	114,560 47	12,275,906 89	4,092,855 50		16,483,322 86
1946-47	12,187 50	9,137,524 26	1,767,712 88		10,917,424 64
1947-48	432,977 95	13,213,108 35	3,149,361 97		16,795,448 27
1948-49	119,025 00	11,964,561 61	2,771,447 98	4,166 25	14,859,200 84
	$ 2,324,165 32	$ 79,680,556 63	$ 22,341,892 46	$ 4,166 25	$104,350,780 66

Crop Years

Crop Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939	905,416 54	7,574,456 69	1,429,327 72		9,909,200 95
1940	614,156 03	5,594,426 24	503,407 65		6,711,989 92
1941	36,513 28	12,010,410 98	3,466,261 30		15,513,185 56
1943	16,685 25	5,037,456 37	2,425,046 84		7,479,188 46
1944	163,501 97	2,980,282 68	2,833,762 91		5,977,547 56
1945	30,148 50	12,542,150 41	4,395,734 27		16,968,033 18
1946	6,163 50	9,204,767 76	1,620,697 17		10,831,628 43
1947	490,350 75	13,362,015 75	3,371,868 85	4,166 25	17,228,401 60
1948	61,229 50	11,374,589 75	2,295,785 75		13,731,605 00
	$ 2,324,165 32	$ 79,680,556 63	$ 22,341,892 46	$ 4,166 25	$104,350,780 66

In the crop year 1942, crop conditions were so generally satisfactory, that no payments were necessary.

Of the grand total, an amount of $38,472,016.26 was obtained by the levy and $65,878,764.40 was transferred from unappropriated moneys in the Consolidated Revenue Fund to meet the deficit.

Vote 33 To provide for assistance to encourage the improvement of cheese and cheese factories

	Estimates	Allotments	Expenditures
A Subsidies for construction and reconstruction of cheese factories; improving cheese maturing facilities in cheese factories and the standardization of cheese pressing equipment	400,000 00	400,000 00	136,830 59
B Premiums on high quality cheese	1,300,000 00	1,300,000 00	785,168 97
	$1,700,000 00	$1,700,000 00	$ 921,999 56

The Cheese and Cheese Factory Improvement Act, c. 13, 1939, governs payments made under this vote.

A Subsidies to the extent of 50 per cent of the amount actually expended for the following purposes by the owners of cheese factories were paid: amalgamation and construction of new factories. $88,846.86; insulating and/or refrigerating existing factories, $47,416.75; standardization of cheese presses, $566.98.

The following is a distribution of expenditures by provinces, the number of factories participating being shown in parentheses:

Amalgamation and new construction: Ontario (8), $88,846.86.

Insulating and/or refrigerating: Quebec (6), $4,210.68; Ontario (49), $42,528.43; British Columbia (1), $677.64.

Standardization of cheese presses: Ontario (4), $566.98.

B Rates of payment were one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points. The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses: Prince Edward Island (4), $869.61; New Brunswick (7), $1,643.95; Quebec (192), $68,278.29; Ontario (444), $699,293.20; Manitoba (18), $4,805.23; Saskatchewan (3), $162.84; Alberta (13), $8,376.82; British Columbia (1), $1,719.03.

Votes 34 and 572 To provide assistance for the replacement of maple production equipment **361,729 00**

Expenditures ..... **$ 360,378 05**

This vote was provided to cover payments to the Government of the Province of Quebec pursuant to a 1940 agreement under which the Federal and Provincial Governments undertook mutually to assist producers of maple products in the Province to replace lead-contaminated sap buckets with others of approved material. Under this agreement, the Province undertakes to assist producers in organizing into groups, co-operatives and associations for the purpose of making quantity purchases of the approved buckets direct from the manufacturers. The cost to these organized groups to May 31, 1948 was 12½ cents for 1½ gallon and 15 cents for 2 gallon buckets and from June 1, 1948 to March 31, 1949, 14½ cents for 1½ gallon and 17 cents for 2 gallon buckets. The balance is paid to the manufacturers by the Province which is recouped by the Federal Government for 50 per cent of such expenditures.

Vote 35 To provide for Administrative Expenses, Agricultural Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Temporary Assistance	44,000 00	44,000 00	22,038 95
Travelling Expenses	10,000 00	10,000 00	5,111 13
Telephones, Telegrams and Postage	2,000 00	2,000 00	101 23
Printing, Stationery and Office Equipment	2,000 00	2,000 00	812 39
Miscellaneous	2,000 00	2,000 00	624 35
	$ 60,000 00	$ 60,000 00	$ 28,688 05

This vote was provided for expenditures in connection with administration of the Agricultural Prices Support Board, established under the authority of the Agricultural Prices Support Act, c. 29, 1944, as amended. The Agricultural Prices Support Account—see under Open Accounts further on in this section, is maintained in connection with the operations of the Board.

As at March 31, 1949, there were 11 temporary salaried employees being paid from this vote.

Vote 690 Amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board during the fiscal year 1947-48 ..... 1,061,353 30

Expenditures $1,061,353 30

The above amount was provided pursuant to the provisions of section 10 (3) of the Agricultural Prices Support Act, c. 29, 1944, as amended, which directs that the Agricultural Prices Support Account (see under Open Accounts) may be recouped for the net operating loss in any fiscal year from moneys appropriated by Parliament for this purpose.

Vote 36 To reclaim and to prevent the flooding of valuable agricultural lands in the valley of the Lillooet River, near Pemberton, B.C.

		Estimates	Allotments	Expenditures
	Acquisition of Land and/or Construction of Buildings, Works and Structures	275,500 00		
	Administration		30,000 00	29,195 82
A	General Works—Dyking and Drainage		76,000 00	74,518 39
B	Channel Construction—Construction of Channel Lillooet Lake to Tenase Lake		169,500 00	91,026 00
		$ 275,500 00	$ 275,500 00	$ 194,740 21

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

A Contractual payments of $5,000 or over for the rental of equipment were made to the following: Castor Coal & Construction Co., $5,320.74; J. C. Halverson, $15,852.92; Long & Hardie Contracting & Equipment Company, $5,484.54; R. E. Postill & Sons, $12,685.86.

B A contract amounting to $404.000 was awarded to Highway Construction Co. Ltd. Payments during the year amounted to $91,026.

Vote 37 Agricultural Research Special Projects

		Estimates	Allotments	Expenditures
	Wages	30,000 00	19,500 00	14,173 06
A	Acquisition of Land and/or Construction of Buildings, Works and Structures	120,000 00	120,000 00	109,845 93
B	Acquisition of Equipment	47,000 00	47,000 00	11,999 99
	Supplies and Materials	1,000 00	3,000 00	1,922 99
	Travelling Expenses	2,000 00	5,000 00	3,856 65
	Miscellaneous		2,000 00	1,084 66
	Grant		3,500 00	3,500 00
		$ 200,000 00	$ 200,000 00	$ 146,383 28

A A contract amounting to $13,440 was awarded to Gemmill Construction Company for the installation of a new water pipe line at Lethbridge Experimental Station. Payment in full was made during the year.

A contract amounting to $59,500.59 was awarded to Kendall Construction Company for the construction of a sugar beet processing laboratory at Lethbridge. Payments during the year amounted to $20,630.28.

A contract amounting to $18,582 was awarded to Canadian Western Natural Gas Company Limited for the installation of a gas distribution system at Lethbridge Experimental Station. Payment in full was made during the year.

B Includes the purchase of 1 truck, $1,681.64, 1 sprinkler system, $3,150, 1 refrigeration unit, $2,101.

The final payment to Lethbridge Woodworking Company for the construction of the Animal Nutrition Laboratory at Lethbridge was charged to Vote 15.

Vote 38 Land Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council

		Estimates	Allotments	Expenditures
	Acquisition of Land and/or Construction of Buildings, Works and Structures	130,000 00	66,400 00	63,572 21
	Administration		35,000 00	33,443 50
A	Chase and Johnston Projects		28,600 00	12,223 54
B	Westbank Projects			
		$ 130,000 00	$ 130,000 00	$ 109,239 25

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

A A contract amounting to $57,629.06 was awarded to Interior Contracting Company, Limited. Payments in the current year including final payment amounted to $46,828.27, of which $15,500 was charged to the Department of Veterans Affairs as authorized by P.C. 821 dated February 26, 1948.

B A contract amounting to $168,925.50 was awarded to L. A. McKenzie Construction Co. Ltd. Payments in the current year were $12,214.

Vote 39 Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council ..... **$ 200,000 00**
Expenditures ..... **nil**

Vote 40 Protection and Reclamation of Maritime Dykelands under such terms and conditions as may be approved by the Governor in Council **100,000 00**
Expenditures ..... **$ 53,229 22**

This vote was provided for expenditures in connection with agreements entered into under authority of P.C. 294 of January 25, 1949, with the Governments of Nova Scotia and New Brunswick for work done by the Provinces during 1948-49 on repairs to dykes and aboiteaux. The agreements provided: (*a*) on submission of verified accounts, the Federal Government to pay one-third of the cost, the liability not to exceed $60,000 in respect of the Province of Nova Scotia and $40,000 in respect of the Province of New Brunswick; (*b*) the provinces not to require the owners of the land to pay more than one-third of the cost.

Payments were made as follows: Nova Scotia, $35,386.21; New Brunswick, $17,843.01.

Vote 41 For assistance in construction of potato warehouses under regulations to be approved by the Governor in Council ..... **$ 100,000 00**
Expenditures ..... **nil**

No claims were received during the current fiscal year.

Vote 42 Agricultural Products Act—To provide for losses incurred in respect of the purchase, sale and export of agricultural products under the Agricultural Products Act, including authority for the Minister of Finance, at the request of the Minister of Agriculture, from time to time, to pay amounts in the aggregate not exceeding $40,000,000 out of any unappropriated money in the Consolidated Revenue Fund as recoverable advances ..... **$ 100,000 00**
Expenditures ..... **nil**

No losses were incurred during the current fiscal year. The recoverable advances are in connection with the operation of the Agricultural Products Account—see under Open Accounts further on in this Section.

Vote 45 Dairy Products Board

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance	8,328 00	10,828 00	10,701 34
Allowances	255 00	55 00	33 22
Express, Freight and Cartage	85 00	85 00	
Miscellaneous	310 00	310 00	236 42
Printing, Stationery and Office Equipment	500 00	500 00	399 51
Rents	540 00	675 00	675 00
Telephones, Telegrams and Postage	5,000 00	2,800 00	1,439 55
Travelling Expenses	4,528 00	4,293 00	1,046 10
	$ 19,546 00	$ 19,546 00	$ 14,531 14

As at March 31, 1949, there were 5 temporary salaried employees being paid from this vote.

Vote 46 Meat Board, including Quality Premiums on A and B1 Grade Hog Carcasses

		Estimates	Allotments	Expenditures
	Administration—			
	Salaries	58,169 00	58,169 00	51,841 92
	Allowances	900 00	900 00	
	Miscellaneous	1,633 00	2,133 00	2,068 30
A	Printing, Stationery and Office Equipment	48,000 00	48,000 00	23,921 76
	Telephones, Telegrams and Postage	25,000 00	24,500 00	8,912 93
	Travelling Expenses	20,000 00	20,000 00	16,116 86
B	Quality Premiums on A and B1 Grade Hog Carcasses	6,000,000 00	6,000,000 00	4,482,503 75
		$6,153,702 00	$6,153,702 00	$4,585,365 52

As at March 31, 1949, there were 18 salaried employees being paid from this vote, of whom 3 were permanent and 15 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Payments were made to producers of premium hogs by means of warrants issued at packing plants and other approved abattoirs, and are negotiable at par at the chartered banks, the rate of premium being $2 per head on "A" Grade carcasses and $1 per head on "B1" Grade carcasses. An additional premium of $1 per head on "A" Grade carcasses and 50 cents per head on "B1" Grade carcasses produced in the Province of Ontario and slaughtered prior to January, 1949, was also paid on behalf of that Province. Repayments from the Province in this connection amounting to $952,495.55 were credited to this allotment.

The following is a statement of expenditures from inception of the policy:

	1948-49	Total to date
Maritimes	188,614 09	922,357 99
Quebec	1,125,885 40	7,045,492 24
Ontario	1,796,000 08	13,371,467 75
Manitoba	347,993 10	6,047,992 45
Saskatchewan	182,258 08	4,121,679 00
Alberta	647,210 00	9,026,038 90
British Columbia	194,543 00	1,447,268 00
		41,982,296 33
Refunds credited to Previous Years' War and Demobilization Expenditures.		510 33
	$ 4,482,503 75	$ 41,981,786 00

Vote 47 Special Products Board

		Estimates	Allotments	Expenditures
	Administration—			
	Temporary Assistance	4,000 00	4,000 00	3,355 78
A	Miscellaneous	20,000 00	20,000 00	12,984 04
	Services of Forwarding Agencies	1,000 00	1,000 00	
		$ 25,000 00	$ 25,000 00	$ 16,339 82

This vote was provided for administrative expenses of the above Board which was established in 1941 to purchase and export agricultural products other than meat and dairy products.

As at March 31, 1949, there were 2 temporary salaried employees being paid from this vote.

A Expenditures consist of: travelling expenses, $1,693.54; telephones, telegrams and postage, $6,792.71; sundry, $4,497.79.

Votes 689 and 573 To provide for assistance to the Province of Nova Scotia in the removal of aged apple trees and of least desirable varieties in Nova Scotia under such terms and conditions as may be approved by the Governor in Council..... 1,500,000 00

Expenditures.....$1,500,000 00

P.C. 3422 of July 30, 1948, as amended by P.C. 14/5455 of November 25, 1948, and P.C. 2/288 of January 22, 1949, authorized the payment to the Province of Nova Scotia of $5 each, for the removal of such trees from the orchards of the Annapolis Valley. The plan applied only to bearing trees from commercial orchards and payments were made in two instalments; $3 when destruction was certified and $2 after the premises had been cleared. The Province retained $1 for administrative charges and assistance in removing trees and paid $4 to the orchard owner.

Vote 574 To provide assistance to the producers of raspberries in British Columbia, under such terms and conditions as may be approved by the Governor in Council.... 425,000 00

Expenditures.....$ 371,512 51

P.C. 1531 dated March 29, 1949, authorized the purchase of raspberries from the 1948 crop preserved in sulphur dioxide and the payment of a grant to producers to assist in the purchase of fertilizers and field crates. Payments, which were made to the Consolidated Coast Growers, Abbotsford, B.C., were as follows: raspberries, $313,704; fertilizers, $39,901.93; field crates, $17,906.58.

Votes 43 and 691 Freight Assistance on Western Feed Grains, including outstanding claims under the Feed Grain Payment Policy.....$ 20,750,000 00

Expenditures.....$ 18,153,585 44

This vote was provided for payment of freight assistance at specified rates on western feed grains shipped to Eastern Canada and British Columbia as feed for live stock and poultry. The purpose of the policy is that feeders of live stock and poultry will receive the full benefit of the subsidy in prices paid for feeds. Payments are made to wholesale and retail grain dealers and to feeders.

Expenditures include payments under the Feed Grain Payment Policy of $7,464.07 and also a payment of $425,305.19 to the Canadian Wheat Board for additional freight charges on feed wheat moved from Saskatchewan and Alberta to Eastern Canada as authorized by P.C. 36, dated January 3, 1947.

The following is a statement of expenditures for Freight Assistance since inception of the policy:

	1948-49	Total to date
Grain shipped to:		
Eastern Canada	16,015,428 67	109,622,840 10
British Columbia	1,705,387 51	12,318,958 27
		121,941,798 37
Refunds credited to Previous Years' War and Demobilization Expenditures....		22,551 56
	$ 17,720,816 18	$121,919,246 81

Payments of $5,000 or over were made to the following: Agro Co. of Canada, Montreal, $52,744.96; Alberta Wheat Pool, Vancouver, $129,238.48; Almonte Flour Mills Co., Almonte, Ont., $22,665.62; Atlas Grain Company, Montreal, $41,035.23; Aurora Flour & Feed Mills, Aurora, Ont., $12,311.26; Tancrede Avard Ltée., Quebec, $82,145.81; Barnett & Co. Limited, Montreal, $333,356.51; Barrie Flour Mills, Barrie, Ont., $12,646.55; Begin & Frere, Quebec, $5,922.85; Noel Begin, Inc., Levis, Que., $37,165.26; H. & S. Belanger, Quebec, $119,632.61; Blatchford Feeds Ltd., Toronto, $46,729.29; Eugene Bois, Quebec, $35,623.25; Bosco & Bower Ltd., Montreal, $209,743; Boyd's Milling & Grain Co., Chilliwack, B.C., $20,403.40; Brackman-Ker Milling Co. Ltd., New Westminster, B.C., $280,240.74; Buckerfield's Ltd., Vancouver, $498,817.39; J. A. Burgess & Sons, Ltd., Chilliwack, B.C., $17,196.58; R. Burns & Company, Toronto, $57,693.92; P. G. Bussiere & Cie, Quebec, $20,934.24.

Caledonia Milling Company, Caledonia, Ont., $9,681.94; Campbell & McNab, Douglas, Ont., $7,182.70; Canada Packers Ltd., Toronto, $6,725.51; Canadian Grain Products Ltd., Toronto, $16,134.02; Cannington Flour & Feed Mills, Cannington, Ont., $7,431.17; E. W. Caron, Montreal, $146,484.41; Chamberland Co. Ltée., St. Philippe de Neri, Que., $5,939.84; S. J. Cherry & Sons Ltd., Preston, Ont., $6,014.41; Coatsworth & Cooper Ltd., Toronto, $516,336.95; Columbia Grain Milling Co., Vancouver, $5,969.46; Co-operative Federee de Quebec, Montreal, $821,849.04; La Co-operative du Madawaska Ltée., Edmundston, N.B., $29,409.39; Copeland Flour Mills Co., Ltd., Midland, Ont., $38,904.81; Crawford Grain Company, Montreal, $24,641.56.

Delta Flour Mills, Ltd., Vancouver, $7,427.80; H. Desrosiers & Fils, Montreal, $189,186.44; Dewart Milling Co., Peterborough, Ont., $39,002.61; Drolet, Inc., Quebec, $11,954.14; Drolet & Larochelle, Quebec, $5,003.41; Ellison Milling & Elevator Co. Ltd., Lethbridge, Alta., $13,111.35; Frenette & Fils, Quebec, $8,501.51; Genest, Nadeau, Ltée., Sherbrooke, Que., $52,612.82; Paul Gervais & Frere, Montreal, $163,317.15; Godbout & Fortin, Quebec, $44,127.49; Goodfellow's Flour Mill, Bolton, Ont., $5,751; Great Star Flour Mills, Limited, St. Mary's, Ont., $30,626.46; Vernon C. Green, Toronto, $26,386.04; Griggs Flour Mill, Dunnville, Ont., $18,567.71; Growers Supply Co. Ltd., Kelowna, B.C., $8,099.67; Aime Guertin, Ltée., Montreal, $11,523.85.

Frank B. Ham & Co., Toronto, $377,433.53; Hawken Milling Co., Wallaceburg, Ont., $12,017.04; Hayhoe Bros., Pine Grove, Ont., $8,174.28; Henkel's Flour Mill, Chesley, Ont., $11,232.81; Geo. Hogg & Sons, Ltd., Thamesford, Ont., $13,171.72; N. D. Hogg and Company, Toronto, $18,761.40; W. L. Hogg Limited, Montreal, $33,146.29; Howson & Howson, Wingham, Ont., $23,898.27; Hunt Milling Corp. Ltd., London, Ont., $8,779.21; R. L. Huot & Compagnie, Montreal, $46,762.90; International Grain Company, Toronto, $7,914.87; Inter-Ocean Grain Company, Winnipeg, $17,544.50; Inter-Provincial Grain Company, Ottawa, $14,261.19; John Jervis Grain Co., Toronto, $71,585.80; King Milling Co., Sarnia, Ont., $17,887.73; Wm. Knechtel & Son, Walkerton, Ont., $64,173.71.

Lachance & Morel Ltée., Quebec, $35,889.10; Lake of the Woods Milling Company, Ltd., Montreal, $622,165.50; Lakeside Milling Company Ltd., Toronto, $32,673.70; Leblanc & Lafrance, Montreal, $314,226.24; J. A. Leboeuf, Montreal, $7,952.44; G. Arthur Lemay, Quebec, $21,652.86; J. O. Levesque, Bedford, Que., $25,030.22; Longworth Milling Co. Limited, Toronto, $69,526.10.

Fred Mahon, Quebec, $6,228.36; Maple Leaf Milling Co. Limited, Toronto, $1,000,221.38; Maritime Co-operative Services, Ltd., Moncton, N.B., $261,307.53; McCabe Grain Company Limited, Winnipeg, $166,187.87; McCarthy Milling Company Limited, Streetsville, Ont., $61,557.56; McClean Grain Limited, Chatham, Ont., $17,675.81; McDonald & Robb Limited, Valleyfield, Que., $41,463.25; McLellan & McCarter Ltd., Vancouver, $32,954.80; Geo. T. Mickle & Sons, Ridgetown, Ont., $7,953.89; Midland Pacific Terminal Ltd., Vancouver, $31,782.81; Milton Milling Company, Ltd., Milton, Ont., $24,420.59; Morrow's Feed & Farm Supply, Mission, B.C., $13,111.73; National Grain Company Limited, Winnipeg, $31,928.91; New Hamburg Mills Ltd., New Hamburg, Ont., $12,699.49.

Ogilvie Flour Mills Co. Limited, Toronto, $781,231.78; Otter District Farmers' Institute, Aldergrove, B.C., $6,406.83; Ottawa Valley Grain Products Limited, Renfrew, Ont., $27,489.77; Parrish & Heimbecker Limited, Toronto, $813,639.01; J. A. Peer & Son, Toronto, $17,406.90; Peterborough District Co-operative Services, Peterborough, Ont., $71,563.64; Phenix Milling Company, Limited, Galt, Ont., $6,934.57; R. C. Pratt, Toronto, $62,254.85; Purity Flour Mills, Limited, Montreal, $727,462.08; Quaker Oats Company of Canada, Limited, Peterborough, Ont., $597,844.01; Quebec Stores, Reg'd., Quebec, $56,981.77.

Ralston Purina Company, Ltd., Woodstock, Ont., $230,677.61; Red River Grain Company, Limited, Winnipeg, $113,664.38; Reesors Marmill, Limited, Markham, Ont., $25,729; J. B. Renaud & Cie., Inc., Riviere du Loup, Que., $70,811.81; Renown Mills Limited, Calgary, Alta., $5,249.75; James Richardson & Sons, Limited, Toronto, $735,506.95; Robin Hood Flour Mills Limited, Montreal, $817,934.50; Roe Farms Milling Company, Atwood, Ont., $48,651.32; W. S. Rogers & Co. Ltd., Fort Langley, B.C., $45,477.93; Lloyd S. Rourke, Ottawa, $76,583.64; J. Theo. Roy, Montreal, $68,015.83.

Saint John Milling Co., Ltd., Saint John, N.B. $246,218.62; Saint Lawrence Flour Mills Co., Limited, Montreal, $383,917.74; Salmon Arm Farmers Exchange, Salmon Arm, B.C., $7,703.44; Scott & Peden Limited, Victoria, $25,174.01; Hugh M. Scott & Co., Montreal, $6,717.57; Sereaton Grain Company, Toronto, $111,886.96; Searle Grain Company, Ltd., Winnipeg, $63,344.12; I. Shaffran, Montreal, $7,506.43; Smith Brokerage Co. Ltd., Saint John, N.B., $121,527.25; Snider Flour Milling Co. Limited, St. Jacobs, Ont., $32,574.58; Soo Line Mills Limited, Winnipeg, $19,844.25; Strathroy Flour Mills, Strathroy, Ont., $7,722.06; Sullivan & Kennedy, Toronto, $38,967.13; Supreme Grain Ltd., Montreal, $89,234.19; Surrey Co-Operative Association, Cloverdale, B.C., $86,373.11; Swift Canadian Co., Limited, Toronto, $10,306.48.

Tavistock Milling Co., Limited Tavistock, Ont., $47,316.69; T. H. Taylor Co., Limited, Chatham, Ont., $11,185.32; Thomson & Wickett, Port Hope, Ont., $17,980.48; Toronto Elevators, Limited, Toronto, $1,695,256.78; Tougas & Tougas Limitée, Montreal, $181,704.51; Trans-Canada Grain Ltd., Vancouver, $9,328; Treleaven Milling Co. Limited, Lucknow, Ont., $11,546.46; Elzebert Turgeon Reg'd., Montreal, $141,117.63; Turgeon Grain & Processed Feeds, Seaforth, Ont., $29,732.96; United Co-operatives of Ontario, Toronto, $337,990.65; United Farmers Ltd., Haney, B.C., $16,567.29; United Grain Growers Ltd., Edmonton, $38,270.53; United Milling & Grain Co. Ltd., Vancouver, $74,850.88; Vanstone Flour & Feed Mill, Bowmanville, Ont., $12,483.16; Hiram Walker & Sons Grain Corporation, Limited, Walkerville, Ont., $83,283.75.

Vote 44 Freight Assistance on agricultural lime for soil amendment purposes..... 350,000 00
Expenditures.....$ 349,923 41

P.C. 2352 dated June 3, 1948, as amended by P.C. 1325 of March 22, 1949, authorized the Minister of Agriculture to pay to the Provincial Governments of the five Eastern Provinces and to British Columbia, assistance not exceeding 60 per cent of the amount paid by these provinces for transportation charges on the movement of agricultural lime from quarries to farmers, such assistance not to exceed $1 per ton.

Payments were made as follows: Nova Scotia, $15,570.05; Prince Edward Island, $22,485.85; New Brunswick, $58,614.12; Quebec, $203,905.75; Ontario, $12,725.11; British Columbia, $6,622.53.

Vote 692 Production Assistance on Agricultural lime for soil amendment purposes.... 60,000 00
Expenditures.....$ 58,027 28

P.C. 3241 dated July 20, 1948, authorized the Minister of Agriculture to pay to the Provincial Governments of the five Eastern Provinces and to British Columbia, a subsidy not to exceed 50 per cent of the amount paid by the province, subject to a maximum of 75 cents per ton on lime produced.

Payments were made as follows: Nova Scotia, $28,050.85; New Brunswick, $22,095.97; Quebec, $18.53; British Columbia, $7,861.93.

Vote 693 Dairy Products Board—Purchase of creamery butter to support the market at minimum prices subject to the approval of the Governor in Council.....$1,000,000 00
Expenditures..... nil

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	43,993 38	39,472 43
Previous Years—Collectable	79,879 32	67,924 23
—Uncollectable	77,794 72	77,927 07
	$ 201,667 42	$ 185,323 73

A list of items in excess of $1,000 in Previous Years—Uncollectable was given on page A—45, Public Accounts, 1948.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[1] Cash and Other Current Assets				
(c) *Working Capital Advances—*				
(i) Departmental—				
A Agricultural Prices Support Account	1,061,353 30	3,473,294 99	1,061,353 30	3,473,294 99
B Agricultural Products Account	16,316,228 81	86,574,760 86	99,101,978 13	3,789,011 54
	$ 17,377,582 11	$ 90,048,055 85	$100,163,331 43	$ 7,262,306 53

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt				
(d) *Outstanding Cheques and Warrants—*				
C Drought Area—Cattle Marketing Service—Outstanding Warrants	24 41			24 41
C Wheat Acreage Reduction Payments —Outstanding Warrants	1,911 74	142 12		1,769 62
C Hog Premiums—Outstanding Warrants	629,447 19	238,609 19	22,557 00	413,395 00
D Outstanding Imprest Account Cheques —Agriculture	31 28			31 28
	631,414 62	238,751 31	22,557 00	415,220 31
[10] Deposit and Trust Accounts				
(d) *Miscellaneous—*				
E Commonwealth Bureau of Biological Control	15,691 87	117,984 53	130,857 29	28,564 63
F Prairie Farm Emergency Fund		14,873,200 00	14,873,200 00	
G Deposits for purchase of Supplies—Sundry Governments	15,778 54	15,789 46	10 92	
H Contractors' Securities—Cash—Agriculture			23,966 71	23,966 71
	31,470 41	15,006,973 99	15,028,034 92	52,531 34
[11] Insurance, Pension and Guaranty Accounts				
(c) *Pension and Retirement Funds—*				
I Retirement Fund—Agriculture		115 97	8,063 40	7,947 43
[12] Deferred Credits				
J Pay-list Deductions—Agriculture	10,651 31	110,553 40	122,998 37	23,096 28
[13] Sundry Suspense Accounts				
K Unclaimed Cheques Suspense—Agriculture	10,883 38	6,305 00	11,817 04	16,395 42
L UNRRA—Agriculture	42,342 12	42,342 12		
M Department of Agriculture—Suspense	315 97	182 26	392 00	525 71
	53,541 47	48,829 38	12,209 04	16,921 13
	$ 727,077 81	$ 15,405,224 05	$ 15,193,862 73	$ 515,716 49

A The Agricultural Prices Support Act, c. 29, 1944, as amended, directs under section 10 (3), that "There shall be kept, by the Minister of Finance, an account called The Agricultural Prices Support Account, to which shall be charged all expenditures by the Board, other than of the aforesaid administrative expenditures, and to which shall be credited all proceeds of sale of agricultural products, which proceeds shall be available in the Account to pay for further expenditures of the Board, provided that the net operating profit of the Board in each fiscal year, as reflected in the said Account, shall be deposited to the credit of the Consolidated Revenue Fund as revenue, and provided further that the net operating loss in any fiscal year may be recouped to the said Account from moneys appropriated by Parliament for the purpose."

Pursuant to the provision of the above authority, the amount of $1,061,353.30 representing the net operating loss of the Board for the fiscal year 1947-48 was appropriated by Parliament in the current fiscal year (Vote 690) to recoup this account.

Debits represent payments made under authority of the Act to (*a*) Nova Scotia Apple Marketing Board, assistance in marketing the 1947 apple crop, $2,299,416.97, 1948 crop, $1,025,723.02; (*b*) Bean Growers' Marketing Board of Ontario, to support the price of the 1948 crop of white beans, $148,155.

B This account is operated under authority of the Agricultural Products Act, c. 10, 1947, as amended, to record transactions relating to the purchase, sale and export of agricultural products under agreements between the Government of Canada and the Government of the United Kingdom, foreign governments, or agencies. Debits represent payments to Canadian suppliers while credits are payments received under the agreements. Vote 12 provides for losses and also authority to pay amounts in the aggregate not exceeding $40,000,000 out of any unappropriated money in the Consolidated Revenue Fund as recoverable advances. No losses were incurred during the fiscal year.

C Balances in these accounts represent provision for the redemption of outstanding warrants as and when presented at chartered banks.

D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

E This account, formerly known as Farnham House Laboratory, reflects the financial transactions of the Commonwealth Bureau of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the Executive Council of the Commonwealth Agricultural Bureaux. Formerly located at Farnham House Laboratory in England, the headquarters has been transferred to Canada. The Canadian contribution of $7,559.38 was charged to Vote 4.

F This account is credited with the levy on grain, $6,219,061.27; refunds, $13,999.16 and the amount transferred to meet the deficit, $8,640,139.57. Debits represent payments made under authority of the Prairie Farm Assistance Act, c. 50, 1939—see page A—35.

G This account is credited with advances for the purchase of supplies. Debits represent the value of such purchases.

H Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1948-49 bonds so held in respect of the Department of Agriculture amounted to $1,555,347.90.

I The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the Office of the Comptroller of the Treasury. This change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through the various Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balances at that date as finally established in the Department of Finance account.

Credits in Retirement Fund—Agriculture comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of each employee. Debits represent payment of the amount to his credit on resignation or death, or, if the temporary employee is made permanent, either a refund of his contribution or transfer of the amount to the Department of Finance Superannuation Account.

The transfer to this account of the credit balance from the Department of Finance—Retirement Fund Civil Service account will be effected in the fiscal year 1949-50.

J Deductions from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned. The closing balance consists of: Canada Savings Bonds, $105.75; Civil Service Mutual Benefit Society, $1.36; Income Tax, $22,070.71; Civil Service Recreational Association, 75 cents; Superannuation Fund, $917.71.

K All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

L The debit represents a refund to the Canadian Commercial Corporation of the unexpended balance of advances made by the Corporation in previous years for the purchase of agricultural products.

M Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list for each service contains the names of employees receiving annual salaries of less than $3,000 who received travelling and removal expenses of $500 or over.

ADMINISTRATION SERVICE

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Barton, G. S. H., Special Asst. to Minister	$ 15,000 00	$ 2,127 40
Taggart, J. G., Deputy Minister	15,000 00	
Bouchard, J. G., Asst. Deputy Minister	8,000 00	
Allan, D. M.	5,000 00	2,275 90
Athey, H. S.	4,000 00	
Burgess, D. L.	4,500 00	
Culley, G.	3,060 00	
Cummings, I. J.	4,380 00	742 80
Dunbar, D.	3,180 00	520 04
Goold, W. D.	3,720 00	
Gow, D.	3,060 00	
Higginson, J. D.	3,300 00	
Hodgins, S. R. N.	6,000 00	
James, F. (Dec. 29)	4,800 00	
Kenney, C. H.	3,180 00	
Leroux, J. H.	3,480 00	818 56
MacKay, R. S.	5,040 00	
Martin, J. W. A.	3,060 00	
Marven, R. W. B. (Mar. 16)	4,080 00	599 70
McGiffin, J. S.	4,380 00	
McRorie, W. W.	3,060 00	
Nunnick, F. C. (June 14)	4,800 00	
Peet, J. R.	3,540 00	
Steele, E. F.	4,380 00	
Tewsley, H. S.	3,180 00	735 76
Thompson, N. H.	3,060 00	
Traill, G. A.	3,060 00	
Trueman, H. L.	4,920 00	520 67
Walker, M. R.	3,060 00	513 10
Wilson, E. L.	3,060 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Charette, F. U.	$ 861 15
Gilmour, F. C.	834 26
Lockhart, D. A.	1,071 10

SCIENCE SERVICE

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Adams, J. C. R.	$ 3,840 00	
Allen, C. E.	4,200 00	
Allen, W. R.	3,840 00	
Anderson, E. G.	3,060 00	
Andison, H.	3,660 00	$ 1,429 87
Armand, J. E.	3,300 00	648 69
Armstrong, T.	3,480 00	
Arnason, A. P.	4,440 00	1,473 51
Arnold, J. W.	3,300 00	560 21
Arnott, D. A.	3,480 00	
Atkinson, H. J.	4,440 00	
Atkinson, R. G.	3,300 00	
Ayers, G. W.	3,840 00	
Bagnall, R. H.	3,120 00	
Baird, A. B.	4,740 00	2,336 03
Baker, A. D.	4,440 00	1,552 41
Balch, R. E.	4,740 00	710 38
Baldwin, W. F.	3,480 00	
Bannister, G. L.	3,300 00	
Baribeau, B.	3,720 00	1,196 13
Bate, H. K.	3,180 00	1,149 83
Baylis, R. J.	3,300 00	

	Salary rate	Travelling expenses
Beaudoin, N.	3,720 00	
Beaulieu, A. A.	3,660 00	707 83
Belyea, R. M.	3,480 00	
Bergold, G. H.	3,840 00	2,061 80
Berkeley, G. H.	4,440 00	1,654 66
Bewell, E. R. (Mar. 31)	3,180 00	
Bibby, R. O. (Sept. 4)	3,480 00	856 76
Bier, J. E.	4,920 00	1,651 77
Bird, F. T.	3,660 00	895 11
Bird, R. D.	4,080 00	1,666 72
Bishop, R. F.	3,840 00	
Blais, J. R.	3,120 00	666 92
Boivin, B.	3,840 00	
Bond, E. W.	3,480 00	
Boulanger, P.	3,300 00	
Bowden, W. M.	3,300 00	
Bowen, J. F.	3,300 00	
Boyce, J. H. R.	3,660 00	778 36
Boyd, H. L.	3,180 00	
Boyle, J. A.	3,600 00	529 73
Bradley, G. A.	3,300 00	
Briand, L. J.	3,480 00	518 91
Broadfoot, W. C.	4,740 00	{1,551 69 {1,390 98*
Brooks, A. R.	3,660 00	1,099 08*
Brown, A. M.	3,480 00	
Brown, P. C.	3,480 00	519 26
Brown, W. J.	4,440 00	
Bruce, E. A. B. (house, $360)	4,080 00	
Bucher, G. E.	3,660 00	
Buckell, E. R.	4,080 00	1,071 19
Buckland, D. C. (Nov. 27)	3,480 00	
Buckley, A. R. T.	3,180 00	
Burnett, T.	3,480 00	
Byrne, J. L.	4,440 00	
Callbeck, L. C.	3,480 00	
Cameron, N.	3,180 00	
Campbell, J. A. (Oct. 1)	3,300 00	
Cannon, F. M.	3,660 00	761 45
Carmody, H. G. P.	3,180 00	724 87
Carson, R. B.	3,840 00	
Cass, N. D.	3,180 00	936 04
Chamberlain, G. C.	4,080 00	
Charlebois, A. A.	3,180 00	685 61
Cherewick, W. J.	3,480 00	
Code, W. R.	3,180 00	553 84
Connors, I. L.	4,080 00	1,973 86
Copeland, C. F. H.	3,960 00	528 65
Coppel, H. C.	3,300 00	
Cormack, M. W.	4,020 00	
Craigie, J. H.	6,000 00	1,358 52
Crawford, H. G. M.	5,700 00	1,930 38
Creelman, D. W.	3,300 00	
Curtis, L. C.	3,180 00	
Davidson, T. R.	3,480 00	
Davidson, W. B.	3,480 00	
Davidson, W. M.	3,000 00	
de Gryse, J. J.	5,700 00	1,860 69
De Macedo, W.	3,000 00	
Dore, W. G.	4,080 00	
Douglas, C. R.	3,660 00	
Dow, D. S.	3,000 00	
Drayton, F. L.	5,040 00	
Dustan, A. G.	4,500 00	
Dustan, G. G.	4,020 00	552 00
Duthie, R. C.	4,020 00	520 55
Emslie, A. R. G.	4,740 00	
Ethier, J. G.	3,180 00	1,147 97
Farstad, C.	4,440 00	1,496 75
Fettes, J. J.	3,300 00	
Finlayson, L. R.	3,300 00	
Finnamore, A. (June 13)	3,240 00	
Fitzpatrick, R. E.	4,020 00	900 55
Fleming, H. S.	3,000 00	
Forbes, R. S.	3,000 00	
Foster, R. E.	3,480 00	1,715 66
Fowler, W. A.	4,500 00	
Frank, J.	3,840 00	
Frankton, C.	3,480 00	
Freeman, T. N.	4,020 00	
Gagnon, J. L. R.	3,180 00	677 47
Garlick, W. G. P.	3,840 00	
Genereux, H.	3,300 00	
Glasson, G. L.	3,180 00	
Giles, G. R.	4,080 00	
Gilpatrick, J. D. (Sept. 12)	3,120 00	
Glen, R.	4,620 00	1,159 92
Glendenning, R.	3,480 00	
Godwin, C. H.	3,720 00	
Gordon, W. L.	4,020 00	1,796 70
Graham, A. R.	3,180 00	
Graham, K. (Nov. 26)	3,960 00	
Grant, M. N.	3,660 00	
Gray, D. E.	4,500 00	
Gray, H. E.	4,740 00	1,740 47
Gregory, F. W.	3,180 00	781 81
Gregson, J. D.	3,840 00	
Groh, H. (Sept. 7)	3,900 00	
Groves, J. W.	4,440 00	
Gwatkin, R.	5,100 00	
Hagborg, W. A. F.	4,440 00	
Hall, J. A.	3,660 00	604 49
Hammond, G. H.	3,840 00	
Handford, R. H.	4,440 00	1,277 87
Hanna, W. F.	5,700 00	1,023 92
Harrison, K. A.	4,080 00	
Hastings, R. J.	3,180 00	
Helson, V. A.	3,840 00	
Henderson, V. E.	3,480 00	929 20
Herman, F. A.	4,080 00	
Heron, R. J.	3,120 00	
Hildebrand, A. A.	3,840 00	
Hitchon, J.	3,300 00	1,279 26
Hoar, W. S.	3,000 00	
Hobbs, G. A.	3,120 00	585 67
Hockey, J. F. D.	4,440 00	
Holland, G. P.	4,440 00	{ 570 06 {1,212 07*
Hood, E. G.	4,740 00	
Hopping, G. R.	4,020 00	1,087 35
House, H. L.	3,480 00	
Howatt, L. J.	4,080 00	
Hudson, F. J.	3,420 00	672 44
Hurst, R. R.	4,440 00	716 19
Hurtig, H.	3,480 00	
Jacobson, L. A.	3,660 00	1,103 18
James, H. G.	3,660 00	
Jameson, L. B.	3,480 00	
Janson, J. T.	4,440 00	
Johns, C. K.	4,500 00	

	Salary rate	Travelling expenses
Johnston, F. B.	4,440 00	
Johnston, T.	4,440 00	
Jones, A. H.	3,840 00	
Jones, W.	3,480 00	
Katznelson, H.	4,200 00	523 08
Keenan, W. N.	5,640 00	1,214 89
Kemp, W. L. S.	3,480 00	
Kennedy, J. W.	3,000 00	
King, K. M.	4,440 00	1,215 54
Koch, L. W.	4,440 00	1,217 38
Konst, H.	4,200 00	
Lachaine, O. W.	3,180 00	627 66
Lachance, R. O.	3,660 00	
Landerkin, G. B.	3,480 00	
Langlais, A. J.	3,000 00	
Lapp, W. R.	3,720 00	
Laughland, D. H.	3,480 00	
Layton, R. C.	3,480 00	701 00
Ledingham, R. J.	3,480 00	
Lejeune, R. R.	3,840 00	1,583 56
Levick, R.	3,000 00	
Lochhead, A. G.	5,340 00	631 91
Longmoore, E. R. W.	3,180 00	518 77
Lopatecki, L. E.	3,120 00	
Lord, F. T.	3,480 00	518 06
Lott, T. B.	3,120 00	
Machacek, J. E.	4,200 00	
Mackay, M. R.	3,300 00	
Mackie, C.	3,480 00	
MacLeod, D. J.	4,440 00	
MacLeod, D. M.	3,660 00	
MacLeod, H. S.	3,720 00	1,067 65
MacNay, C. G.	3,180 00	
MacPhee, A. W.	3,120 00	
MacRae, R.	4,080 00	
Maltais, J. B.	3,660 00	814 68
Manson, G. F.	4,440 00	{ 742 92 {2,030 73*
Marritt, J. W.	3,480 00	743 29
Marshall, J.	4,440 00	881 56
Mathers, W. G.	3,660 00	705 95
Mathewman, W. G.	3,660 00	814 19
Maxwell, C. W. B.	4,080 00	774 09
Mayers, R. J. N.	3,420 00	1,286 24
McArthur, J. M.	3,480 00	
McCallum, A. W.	4,080 00	
McCollom, A. E.	3,180 00	775 20
McCullough, M. W.	3,000 00	666 80
McDonald, H.	4,200 00	536 31
McGuffin, W. C.	3,300 00	501 82*
McIntosh, C. W.	5,040 00	578 54
McKeen, C. D.	3,660 00	
McKillican, M. E.	3,000 00	
McLaren, H. L.	3,480 00	642 83
McLarty, H. R.	4,440 00	770 68
McLeod, J. H.	3,840 00	{1,743 77 {1,626 91*
McLintock, J. J. R.	3,480 00	657 94
McMahon, H. A.	3,660 00	735 38
Mead, H. W.	3,660 00	
Miles, J. R. W.	3,000 00	
Minshall, W. H.	4,020 00	
Mitchell, C. A.	6,600 00	1,151 73
Monro, H. A. U.	4,080 00	590 36
Monteith, L. G.	3,120 00	
Moore, D. L. (May 12)	3,180 00	841 00
Moore, H. W.	3,660 00	617 65
Moore, R. J.	3,300 00	
Moore, T.	3,840 00	
Morgan, C. V.	3,480 00	
Morris, R. F.	4,020 00	
Moynihan, I. W.	3,840 00	
Neatby, K. W.	8,000 00	1,569 88
Neilson, C. L.	3,300 00	503 68
Nesbitt, H. H. J.	4,020 00	992 87
Newton, W.	4,440 00	
Nichol, W. E.	3,480 00	
Nobles, M. K.	3,660 00	
Olds, H. F.	3,960 00	955 23
Paddon, J. C.	3,420 00	
Painter, R. H.	4,440 00	3,505 50
Patry, L. M.	3,000 00	
Patterson, N. A.	3,840 00	966 63
Peck, O.	4,020 00	
Peppin, S. G.	3,960 00	719 40
Perreault, J. C.	4,440 00	
Petch, C. E.	4,080 00	593 42
Peterson, L. O. T.	3,660 00	832 94
Petty, D. J.	3,480 00	933 89
Peturson, B.	3,480 00	
Phillips, J. H. H.	3,300 00	
Pickett, A. D.	4,440 00	839 68
Plummer, P. J. G.	4,440 00	
Pond, D. D.	3,480 00	559 27
Popp, W.	3,480 00	
Prebble, M. L.	5,100 00	1,111 53
Proverbs, M. D.	3,300 00	
Pullin, J. W.	3,480 00	
Putman, W. L.	3,840 00	
Putnam, L. G.	3,660 00	754 06
Quirke, D. A.	3,480 00	
Racicot, H. N.	4,080 00	
Raizenne, J. A. H.	3,120 00	
Reed, L. L.	3,480 00	
Reeks, W. A.	4,020 00	
Rice, C. E.	4,440 00	
Richardson, J. K.	3,660 00	
Richardson, L. T.	3,300 00	
Richmond, H. A.	4,440 00	2,079 90
Riley, C. G.	4,200 00	{ 714 46 {1,315 37*
Robinson, C. H.	5,340 00	
Robinson, D. B.	3,300 00	
Ross, W. A.	5,040 00	1,966 83
Rouatt, J. W.	3,480 00	
Russell, R. C.	4,080 00	
Ryan, W. St. G.	3,960 00	712 53
Sackston, W. E.	3,480 00	
Sallans, B. J.	4,080 00	
Salt, R. W.	4,440 00	560 22
Sanford, G. B.	4,440 00	
Saville, D. B. O.	3,480 00	
Scannell, J. W.	3,960 00	593 51
Seamans, H. L.	5,040 00	802 01
Selwyn, H. H.	3,120 00	
Senn, H. A.	4,740 00	2,400 53
Sharp, J. F.	3,180 00	
Sheppard, R. W.	3,720 00	
Shewell, G. E.	4,020 00	
Short, S. H.	3,540 00	1,484 31
Simmonds, P. M.	4,440 00	
Simpson, L. J. M.	3,480 00	

	Salary rate	Travelling expenses
Skolko, A. J.	4,200 00	2,231 77
Slykhuis, J. T.	3,300 00	
Smallman, B. N.	4,020 00	715 93
Smith, C. A. S.	3,480 00	651 84
Smith, C. C.	3,000 00	
Smith, D. S.	3,480 00	657 14
Smith, R. W.	4,200 00	
Smith, S. G.	4,200 00	1,820 11
Sowden, F. J.	3,480 00	
Stewart, K. E.	4,080 00	1,333 30
Stirrett, G. M. (July 14)	3,900 00	
Stultz, H. T.	3,480 00	
Swales, W. E.	4,740 00	681 53
Thexton, R. H.	3,480 00	
Thorsteinson, A. J. (Sept. 1)	3,780 00	
Timonin, M. J.	4,440 00	
Touzeau, W. D.	3,480 00	1,160 03
Turner, R. C.	3,480 00	
Twinn, C. R.	4,440 00	1,247 61
Tyner, L. E.	3,840 00	
Van Steenburgh, W. E.	5,340 00	3,534 56
Vroom, P. N.	3,540 00	
Waddell, D. B.	3,300 00	
Walker, R. V. L.	4,440 00	
Wallace, H. A. H.	3,120 00	
Wallace, R. H.	3,300 00	
Walley, G. S.	4,440 00	
Watson, C. J.	4,740 00	
Watson, E. B.	4,080 00	
Webber, R. G.	3,480 00	618 58
Wellington, E. F.	3,300 00	
Wellington, W. G.	4,020 00	
Welsh, M. F.	4,020 00	1,038 57
White, A. H.	4,440 00	
White, L. T.	3,480 00	
White, R. M. (Dec. 15)	3,660 00	
Whiteside, H. W.	3,480 00	994 31
Wickware, A. B.	4,440 00	
Wilkes, A.	4,140 00	1,062 85
Willison, R.	4,080 00	
Wishart, G.	4,200 00	
Wood, A. A.	3,420 00	
Woodbridge, C. G.	3,480 00	
Woodward, J. C.	4,320 00	1,192 16
Woolliams, G. E.	4,080 00	
Wright, L. E. S.	4,440 00	
Wright, N. S.	3,480 00	
Wyatt, G. R.	3,300 00	
Zinck, M. N.	3,180 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Adams, J. B.	$ 713 96
Baribeau, P. J. B.	1,368 76
Belley, P. E.	581 25
Bonin, E.	1,268 96
Bossley, D. E.	872 95
Bricault, F. A.	728 82
Briggs, W.	856 46
Buchan, P. E.	721 98
Burns, D. H.	549 85
Bussineau, J. M.	655 46
Cannon, H. S.	507 34
Carter, G. R.	2,396 24
Cinq-Mars, L.	903 75
Clinton, E. O.	921 35
Collis, D. G.	683 53
Coppel, G. E.	677 55
Crockard, H.	1,074 45
Cunningham, C. R. S.	740 76
Cuppage, E. W.	871 54
Drouin, J. A.	924 84
Dubois, J. P.	652 93
DuBreuil, R. J.	628 02
Fenwick, S. W.	825 48
Fiddick, R. L.	1,190 36
Foster, H. R.	758 20
Fredeen, F. J. H.	779 49
Fredette, R.	1,300 73
Fuller, G. E. B.	516 85
Geoffroy, G.	688 72
Gervais, J. A.	1,209 14
Hackett, G. A.	539 43
Hall, R. C.	535 76
Harnden, A. A.	1,160 65
Harvey, E. G.	525 78
Hildahl, V.	951 00
Holmes, N. D.	821 24
Jardine, M. L.	725 03
Kearney, C. E.	715 34
Keenan, H. W.	884 16
Laporte, M.	699 93
Laporte, S.	544 77
Leard, K. E.	706 70
Lebrun, L. P.	767 68
Leonard, M. A.	607 59
Letourneau, R. J.	1,318 42
Lewis, G. H.	506 38
Lynn, D. F.	1,045 32
Macaulay, J. S.	603 78
MacGillivray, D. G.	837 58
MacGillivray, M. E.	503 62
MacGregor, R. S.	551 12
MacKay, M. R.	518 25
MacKay, R. M.	1,023 38
MacLeod, L. S.	714 51
Martin, J. B.	583 87
Marvin, F.	925 40
McBay, G. U.	760 30
McDonald, A. G.	621 13
McDowall, L. L.	806 39
McEwen, F.	510 96
McNair, L. E.	992 73
McPhee, H. G.	629 29
Mellish, C. E.	600 53
Michaud, J. D.	1,615 27
Migicovsky, B. B.	554 75
Miller, W. J.	1,036 66
Noble, M.D.	686 20
Nordin, V. J.	813 41
Peppin, S. E.	520 00
Petty, J.	682 63
Rayner, A. W.	730 27
Reid, E. C.	679 07
Robison, C. E.	992 70
Rose, A. H.	670 51
Rose, A. L.	915 05
Salisbury, P. J.	523 34
Sampson, R. E.	656 74
Scott, C. B.	627 93
Scott, H. E.	694 32
Sieffart, N. B.	601 28
Smith, D. N.	640 23
Stogryn, R. P.	1,302 37
Tanguay, D.	1,751 84
Taylor, D. W.	640 98
Thorne, D. W.	567 96
True, E. A.	616 25
Ward, L. D.	581 68
Wigmore, R. H.	653 15
Wilkinson, A. T. S.	630 86
Wry, C. E.	831 30

EXPERIMENTAL FARMS SERVICE

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Adamson, R. M.	$ 3,780 00	
Allard, J. O. P.	3,660 00	$ 869 70
Allen, H. T.	3,300 00	
Anderson, C. H.	3,480 00	840 55
Anderson, D. T.	3,120 00	
Anderson, R. H.	3,780 00	588 91
Anstey, T. H.	3,120 00	
Archibald, E. S.	8,000 00	2,834 89
Armstrong, J. Maxwell.	4,440 00	
Armstrong, J. Morris	4,440 00	
Arnott, J. H.	3,300 00	
Atkinson, F. E.	4,440 00	1,118 15
Ayers, H. D.	3,360 00	
Aylesworth, J. W.	3,300 00	
Baird, W. W.	5,100 00	
Ballantyne, H. R.	3,480 00	
Baril, R. W.	3,300 00	1,381 14
Barrett, A. E.	4,080 00	589 68
Belanger, J. A.	3,780 00	
Bellefleur, L. J.	3,660 00	1,247 33
Belzile, J. A.	4,440 00	924 28
Bird, S.	3,180 00	
Bishop, C. J.	3,480 00	
Black, W. N.	3,420 00	938 48
Blair, D. S.	4,620 00	503 90
Blakeley, R. M.	3,840 00	
Bligh, R. D. L.	4,080 00	
Bolton, J. L.	4,020 00	
Bordeleau, R.	4,500 00	
Bowser, W. E.	4,020 00	1,023 79
Boyce, J. H.	4,080 00	
Braun, E.	3,780 00	502 94
Breakey, W. J.	3,780 00	
Britton, J. E.	3,300 00	
Brown, D. A.	4,080 00	
Browne, F. S.	4,440 00	1,162 78
Buckley, G. F. H.	4,080 00	
Buglass, E.	3,300 00	
Burns, W. T.	3,660 00	
Byers, J. W. F.	3,480 00	
Cabana, L. A.	3,300 00	
Cameron, C. D.	3,540 00	
Cameron, D. F.	3,120 00	
Campbell, J. B.	3,780 00	1,050 27
Cann, D. B.	3,780 00	1,002 80
Cannon, H. B.	4,020 00	
Carder, A. C.	3,300 00	
Caron, J.	3,660 00	
Casserley, L. M.	3,420 00	
Chan, A. P.	3,660 00	
Chapman, F. M.	3,360 00	
Chester, H.	4,080 00	
Chiasson, T.C.	3,300 00	
Childers, W. R.	3,480 00	
Chipman, E. W.	3,480 00	
Chubb, W. O.	3,300 00	
Clarke, M. F.	4,080 00	
Clarke, S. E. (July 7).	3,660 00	
Clayton, J. S.	3,540 00	
Coiteux, J. S. F.	3,120 00	
Cooper, D. J.	3,480 00	
Cordukes, W. E.	3,300 00	
Cowan, P. R.	4,440 00	
Cram, W. H.	3,300 00	
Crossley, J. H.	3,780 00	614 94
Davidson, J. G.	4,080 00	
Davies, H. T.	3,480 00	
Davis, M. B.	6,300 00	682 38
De Long, G. E.	4,140 00	
Denike, G. N.	4,680 00	691 48
Derick, R. A.	4,440 00	649 04
Dessureaux, L.	3,780 00	
Dickson, B. A.	3,480 00	
Dickson, W.	3,840 00	
Dimmock, F.	4,740 00	
Donaldson, S. M.	3,300 00	
Doughty, J. L.	4,500 00	618 43
Eaton, E. L.	4,080 00	565 94
Eaves, C. A.	3,780 00	579 80*
Edgar, J.	3,480 00	
Edwards, C. A.	3,480 00	
Ehrlich, W. A.	3,360 00	969 69
Ensor, H. C.	4,740 00	
Erdman, R. L.	3,480 00	
Farstad, L.	3,780 00	1,560 45
Ferguson, W.	4,200 00	511 63
Ficht, J. P.	3,780 00	
Finn, B. J.	3,480 00	
Fisher, D. V.	4,080 00	643 10
Forest, B.	3,480 00	
Foster, J. R.	3,480 00	
Fraser, E. B.	4,400 00	
Fraser, J. G. C.	4,740 00	
Fredeen, H. T.	3,120 00	982 32
Friesen, H. A.	3,480 00	
Gauthier, F. M.	3,480 00	
Gervais, L. J. P.	3,840 00	
Gfeller, F.	4,080 00	
Gibson, C. A.	3,480 00	
Gibson, D. R.	3,060 00	
Gibson, W. H.	4,740 00	
†Gilbey, J. A.	3,480 00	2,525 25
Gillissie, C. J.	3,300 00	
Gilmore, L. E.	3,660 00	
Girard, J. H. (Nov. 28)	3,600 00	
Godbout, J. E.	3,480 00	
Gooderham, C. B.	4,620 00	1,469 79
Gorby, B. J.	3,240 00	845 65
Goring, E. T.	4,020 00	
Gosselin, F. X.	3,420 00	1,898 91
Goulden, C. H.	5,700 00	{ 2,105 55 { 1,205 87*
Grant, E. A.	3,240 00	786 97
Graves, F. W.	4,500 00	
Griesbach, L.	3,480 00	
Guitard, A. A.	3,300 00	
Gunn, C. K.	4,440 00	554 00
Gutteridge, H. S.	4,680 00	927 92
Hall, E. R.	3,780 00	
Hall, R. M.	3,660 00	1,481 11
Hamilton, D. G.	4,020 00	
Hanchet, W. F.	3,780 00	
Hargrave, H. J.	4,440 00	2,463 70
Harrison, G. B.	3,780 00	

	Salary rate	Travelling expenses
Harrison, T. B.	4,080 00	
Haslam, R. J.	4,440 00	
Hay, W. D.	3,780 00	1,750 73
Heinrich, D. H.	3,300 00	
Hicks, W. H.	4,740 00	791 82
Hill, H.	4,620 00	
Hill, K. W.	3,780 00	
Hilton, S. A.	4,680 00	633 61
Hinman, W. C.	3,600 00	593 64
Hoegstedt, B. S.	3,480 00	
Hope, G. W.	3,780 00	
Hopkins, E. S.	6,600 00	798 02
Hopper, R. M.	4,320 00	
Hornby, C. A.	3,120 00	
Hubbard, W. A.	3,180 00	1,154 21
Hunter, A. W. S.	4,320 00	
Hutchinson, R. J.	4,800 00	1,356 32
Hutton, F. V.	4,440 00	584 56
Jacobson, W. L.	4,080 00	695 92
Jamieson, C. A.	3,840 00	
Janzen, P. J.	3,480 00	1,056 60
Janzen, W. K.	3,480 00	513 14
Jasmin, J. J.	3,300 00	
Jenkins, B. C.	3,780 00	867 26
Johnson, A. S.	3,660 00	
Johnston, A.	3,300 00	587 51
Johnston, W. H.	4,080 00	
Kalbfleisch, W.	4,080 00	685 94
Kellett, A.	3,600 00	
Kelsall, A.	5,100 00	
Kemp, H. J.	3,780 00	
Kerr, W. L.	4,200 00	
Keys, C. H.	3,240 00	518 48
Kinsman, F. B.	3,660 00	1,068 46
Knights, J. K.	3,660 00	1,005 90
Knowles, G.	3,780 00	615 37
Knowles, R. P.	3,840 00	
Korven, N. A.	3,240 00	1,253 34
Kusch, A. G.	4,080 00	
Lajoie, J. G. P.	3,480 00	735 01
Laplante, J. E.	3,540 00	
Laskie, J. G.	3,660 00	
Leahey, A.	4,440 00	749 70
Leefe, J. S.	3,780 00	
Leggett, H. N. W.	3,540 00	
Lehane, J. J.	3,480 00	
Leslie, W. R.	5,100 00	
Logan, V. S.	3,660 00	
Longley, R. P.	3,780 00	
†Lowe, V. J.	3,000 00	
Lyall, L. H.	3,660 00	
Maas, E. F.	3,480 00	958 02
MacArthur, M.	4,080 00	
MacBean, K. (May 24)	3,300 00	
MacKenzie, C. D.	4,080 00	636 24
MacKenzie, J. M. F.	4,080 00	
†MacKey, E. M.	4,080 00	504 76
MacLean, A. J.	3,780 00	
MacNaughton, W. N.	3,780 00	
MacRae, N. A.	4,920 00	2,213 30
MacVicar, R. M.	4,020 00	
Mann, A. J.	3,780 00	
Masson, A. B.	3,300 00	500 49
Matthews, G. D.	4,740 00	
McBean, D. S.	3,300 00	
McCooey, E.	3,180 00	
McCurdy, E. V.	3,780 00	
McEvoy, E. T.	3,840 00	
McFadden, A. D.	4,080 00	
McGregor, W. G.	4,440 00	619 00
McGurran, J.	3,060 00	
McIver, R. N.	3,220 00	987 21
McKenzie, R. E.	3,480 00	
McKibbin, R. R.	4,020 00	
McLean, A.	3,180 00	712 51
McLennan, H. A.	3,660 00	
McPhail, M. J. (July 18)	3,960 00	
Merrill, H. H.	3,840 00	
Miller, H.	3,480 00	
Mortimore, C. G.	3,300 00	
Moss, H. C.	4,020 00	517 28
Moynan, J. C.	5,400 00	730 62
Muir, G. W.	4,920 00	
Murwin, H. F.	4,860 00	549 65
Newman, H. L. (Aug. 28)	6,000 00	
Nicol, H.	3,000 00	
Nonnecke, I. L.	3,480 00	
Novikoff, M.	3,300 00	
Nowosad, F. S.	4,020 00	1,006 49
Odynsky, W. (Aug. 12)	3,180 00	
Oliver, R. W.	4,080 00	
Ouellett, A. E.	3,480 00	
Ouellett, C. E.	3,300 00	
Ounsworth, L. F.	3,780 00	
Owen, C. W.	3,540 00	
Palmer, A. E.	4,860 00	533 15
Palmer, R. C.	4,860 00	
Parent, R. C.	4,320 00	
Parker, J. S.	3,840 00	1,873 52
Parks, N. M.	4,020 00	945 88
Peake, R. W.	3,840 00	
Pelletier, J. R.	4,740 00	
Peters, H. F.	3,180 00	821 75
Peters, T. W.	3,540 00	
Peterson, R. F.	4,320 00	
Phillips, W. R.	4,140 00	
Pilon, J. U. (May 12)	3,360 00	
Platt, A. W.	4,440 00	2,464 24
Poapst, P. A.	3,120 00	
Rasmussen, H. K. C.	4,440 00	565 69
Richard, J.	4,440 00	
Richards, N. R.	3,780 00	671 92
Richardson, W. S.	4,080 00	
Ripley, P. O.	5,700 00	668 06
Robertson, W. R.	3,000 00	
Roy, J. L.	3,060 00	
Russell, W. A.	3,780 00	
Ste. Marie, C. E.	4,080 00	
Ste. Marie, J. U. A.	4,740 00	560 70
Schurman, D. C.	4,080 00	
Scott, W. A.	3,480 00	
Sexsmith, J. J. P.	3,780 00	518 44
Shafer, W. H.	3,480 00	
Shewfelt, A. L.	3,780 00	
Slen, S. B.	3,180 00	
Smith, M. C.	3,120 00	
Stacey, E. C.	4,320 00	661 66
Staple, W. J.	3,540 00	
Stelfox, H. B.	3,300 00	

	Salary rate	Travelling expenses
Steppler, H. A. (Mar. 15)	3,180 00	
Sterling, J. D. E.	3,300 00	
Stevenson, T. M.	5,700 00	888 20
Stinson, F. A.	3,840 00	
Stobbe, P. C.	4,140 00	
Stothart, J. G.	4,080 00	
Strachan, C. C.	4,020 00	
Sylvestre, P. E.	4,080 00	1,302 17
Taylor, A. G.	4,080 00	
Taylor, D. K.	3,480 00	
Thompson, J. L.	3,780 00	
Thompson, N. R.	3,300 00	724 44
Tinney, B. F.	4,080 00	
Turley, R. H.	3,300 00	1,630 59*
Tzogoeff, A. P.	3,120 00	
Ure, C. R.	3,840 00	
Van Nice, E.	3,780 00	
Vickery, L. S.	3,780 00	
Walker, J.	4,500 00	
Walker, P. H.	3,480 00	
Walkof, C.	4,440 00	
Ward, G. M.	3,480 00	
Warren, G. C.	3,780 00	
Welsh, J. N.	4,200 00	
Wendhart, A.	3,780 00	
White, F. H.	3,840 00	
White, R. G.	3,780 00	
White, W. J.	4,440 00	953 33
Whiteside, A. G. O.	4,440 00	
Whiteside, G. B.	3,540 00	
Whiting, F.	3,660 00	
Wianecko, M. R.	3,180 00	
Wicklund, R. E.	3,780 00	1,053 11
Wilcox, J. C.	3,780 00	677 08
Williams, S. B.	3,840 00	551 30
Willis, T. G.	3,360 00	2,145 64
Wilner, J.	3,300 00	
Wilson, H. E.	4,200 00	715 23*
Wilton, A. W.	3,420 00	769 15
Woods, J. J.	4,200 00	
Young, L. C.	3,900 00	

† Received living allowances at the following annual rates: J. A. Gilbey, $1,500; V. J. Lowe, $1,500; E. M. MacKey, $540.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Abbott, J. W.	$ 752 70
Aitken, A.	1,145 67
Bristol, O. P.	943 99
Cairns, R. R.	933 72
Calder, F. W.	1,344 81
Caron, R.	1,164 59
Clarke, A.	729 89
Coldwell, J. H.	652 13
Crookshanks, A. W.	583 57
Dalton, C. B.	1,047 51
Dunlop, R. H.	1,649 61
Gillespie, J. E.	700 57
Hoffman, D. W.	960 67
Langmaid, K.	1,058 21
Lord, T. M.	849 74
MacDonald, D. J.	617 31
Maley, W.	942 46
Paterson, J.	759 71
Pratt, L. E.	556 37
Provencher, G.	1,025 39
Rochefort, B.	639 45
Schroer, F. W.	902 26
Waddell, J. A.	903 11
White, J. W.	647 15

Production Service

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Allan, A. W.	$ 3,600 00	$ 2,933 34
Allan, F. J.	3,600 00	
Ambridge, W. G.	3,060 00	
Anderson, A. W.	3,300 00	
Andrew, A. T.	3,600 00	1,751 11
Andrich, J. J.	3,600 00	1,492 03
Andries, A. J.	3,600 00	634 18
Annis, J. T.	3,600 00	
Armstrong, G. P.	3,600 00	
Armstrong, J. H. O.	3,720 00	1,201 98
Bartlett, A.	3,240 00	
Baskette, W. D. (Mar. 1)	3,720 00	
Batty, W. C.	3,600 00	1,699 49
Baux, G. A.	3,600 00	
Beach, A. O.	3,600 00	
Beauchemin, G.	3,900 00	2,878 79
Beaver, N. G. (Feb. 6)	3,600 00	
Beemer, A. O.	3,600 00	
Beggs, R. E.	3,720 00	
Bell, L.	4,080 00	739 68
Bennett, J. E.	3,600 00	896 94
Bett, A. W.	3,600 00	
Bigland, C. H. (Nov. 1)	3,000 00	
Bilyea, R. J.	3,720 00	
Bingeman, M. O.	3,360 00	
Bissell, L. A.	4,080 00	
Black, L. W.	3,720 00	1,137 60
Badlock, J. R.	3,000 00	2,435 73
Blackwood, A. C.	3,600 00	1,011 00
Blakeman, J. E.	3,960 00	569 17
Boast, C. R.	3,600 00	732 36
Boast, R. D.	3,600 00	
Bodnar, T.	3,600 00	515 33
Bouchard, C.	3,720 00	878 05
Boutin, V.	3,600 00	1,500 91
Bovaird, J. R.	3,600 00	935 78
Bowerman, R. J.	3,600 00	926 26
Bowes, E. D.	3,600 00	
Bowie, J. S.	3,960 00	

	Salary rate	Travelling expenses
Bowman, S. A.	3,240 00	734 43
Boyer, J. A.	3,600 00	
Brennand, T. W.	3,240 00	
Brett, E. W. (Aug. 19)	3,420 00	
Bridgman, F. H. C.	3,300 00	
Broadfoot, R.	3,240 00	536 82
Brossard, G. A.	3,600 00	2,186 97
Brown, E. L.	3,720 00	685 07
Browne, G. N.	3,600 00	
Brunet, O.	3,600 00	2,110 02
Bruyns, A. G. M. (Dec. 12)	3,600 00	
Buckle, F. W.	3,600 00	1,690 80
Burns, H. J.	3,600 00	1,139 10
Byers, J. G.	4,080 00	3,545 71
Cain, C. S. (Mar. 1)	3,600 00	
Caldwell, H. L.	3,720 00	1,038 30
Cameron, A. R.	3,600 00	
Campbell, J. W.	3,600 00	
Carey, J. C.	3,600 00	
Carey, M. L.	3,720 00	1,042 70
Carlson, E. E.	3,900 00	1,337 43
Carroll, W.	3,600 00	799 80
Carter, A. M. W. (Jan. 20)	4,500 00	910 58
Carter, F. G.	3,600 00	
Catt, R. B.	3,600 00	1,880 20
Chagnon, J. E. M.	3,720 00	2,134 24
Chambers, A.	3,600 00	1,545 82
Chapman, C. H.	3,600 00	
Chapman, R. G.	3,600 00	
Charest, P.	3,600 00	
Chester, K. B. L.	3,600 00	981 54
Childs, T.	6,000 00	1,512 00
Chiles, J. N.	3,600 00	
Christian, I.	4,200 00	1,150 29
Christie, N. D.	4,860 00	630 14
Christie, V. V.	4,860 00	702 53
Clark, J. G.	4,080 00	480 77
Clarke, J. N.	3,600 00	
Clarkson, W.	3,480 00	2,574 94
Clay, H. W.	3,600 00	946 82
Clement, F. D. H.	3,600 00	640 14
Coleman, N. J.	3,600 00	
Coles, J. H.	3,840 00	1,933 04
Coliton, C.	3,600 00	
Collacutt, G. H.	3,900 00	550 11
Coltart, T. H.	3,240 00	969 75
Corbett, E. R.	3,720 00	
Cordeau, J. M.	3,600 00	569 70
Cornish, T. J.	3,720 00	1,003 30
Corrigan, W. L.	3,600 00	
Cousineau, L.	3,600 00	529 76
Couture, J. M. L.	4,860 00	1,728 03
Cowan, H. W.	3,900 00	
Cowie, R. G.	3,600 00	2,921 11
Craft, A. C.	3,120 00	2,450 36
Craig, H. W.	3,600 00	773 00
Crepeau, O.	3,240 00	566 37
Cross, V. I. C.	3,060 00	
Cuddy, T. F.	3,000 00	629 69
Curdt, G. C.	3,720 00	
Curtis, N.	4,080 00	1,623 61
Daigneault, F. A. (Nov. 15)	3,300 00	
Davey, A. D.	4,500 00	854 21
Davidson, J. G.	3,720 00	
Davies, W. D.	4,380 00	2,698 50
Davison, S. A.	3,720 00	
Dawson, J. A.	4,080 00	821 34
Dellert, R. B.	3,600 00	
Derome, C. E.	3,720 00	
Desrosiers, A.	3,600 00	1,887 02
Diamond, D. L. (Oct. 25)	3,120 00	1,135 64
Douglas, K. L.	3,600 00	
Doutre, J. P.	3,600 00	827 71
Doyle, E. J.	3,600 00	
Drennan, W. J.	3,600 00	1,295 57
Dufresne, J. B. A.	3,600 00	2,641 32
Dumaine, H.	3,480 00	2,426 79
Dumais, A. A.	3,780 00	1,077 73*
Dunn, J.	3,600 00	1,730 50
Edmunds, J. A.	3,600 00	
Edwards, C. L.	3,720 00	852 01
Ellah, J. N.	3,600 00	
Elliott, G. A.	4,500 00	1,052 74
Elliott, R. R.	3,000 00	
Ellis, P. R.	3,360 00	
English, D. N.	3,600 00	
English, J. R.	3,600 00	1,759 78
Evans, J. F.	3,600 00	
Fasken, J. W. R.	4,200 00	
Ferland, J. J. B.	3,240 00	1,023 50
Ferland, J. R.	3,360 00	
Ferns, S. J.	3,480 00	756 91
Ferris, L. H.	3,720 00	2,383 14
Fleury, J. P. E.	3,900 00	1,075 05
Flook, B. C.	3,720 00	1,529 44
Forbes, H. L.	3,600 00	875 62
Forward, B. F.	3,960 00	
Foster, O. A.	3,600 00	
Fox, R. G. D.	3,600 00	2,425 88
Freeborn, S. G.	3,480 00	1,318 94
Gagnon, J. G.	3,720 00	2,973 09
Gahagan, R. G.	3,600 00	
Gallivan, J. F.	3,600 00	
Gauvin, E. C.	4,080 00	
Gear, J. W. H.	3,600 00	
Gibson, A. B.	3,720 00	1,940 88
Giebelhaus, S. B.	3,600 00	
Gilbert, G. A.	3,240 00	780 07
Gilbert, R. T.	3,600 00	3,050 90
Gilhooley, P. J.	3,180 00	
Gilmour, G. B.	3,480 00	994 85
Gilson, S. L.	3,600 00	
Girard, J. H.	3,360 00	1,373 92
Girard, J. U. G.	3,600 00	2,779 99
Gleason, J. L.	3,600 00	1,997 78
Gonneville, J. A. L.	3,600 00	
Goodall, L. B.	3,720 00	
Goossen, I.	3,600 00	
Goyer, J. E. H.	3,600 00	
Graesser, F. E.	3,600 00	
Graham, J. W.	3,900 00	1,379 85 764 01*
Graham, W. L.	3,900 00	1,269 30

	Salary rate	Travelling expenses
Grattan, G. E. (Oct. 1)	4,200 00	
Gray, E. W.	3,600 00	2,593 15
Gray, G. M.	3,240 00	652 88
Green, M. P.	3,300 00	
Grogan, W. S.	3,600 00	
Gruer, D.	3,720 00	587 16
Hall, O.	5,100 00	812 10
Hamer, R. S.	8,000 00	
Hanlon, P. F.	3,600 00	
Hanmore, G. S.	3,600 00	
Harlow, M. D.	3,000 00	832 22
Harris, A. W.	3,600 00	929 40
Harrop, E. N.	3,600 00	1,516 34
Haslett, S. J.	3,600 00	1,170 97
Hawkins, D. J.	3,600 00	977 64
Heise, A. C.	4,320 00	1,103 87
Henry, R. H.	3,720 00	1,060 29
Heon, H.	3,480 00	1,174 27
Hetherington, C. K.	3,600 00	
Higginson, J. W.	3,600 00	540 59
Hill, A. T.	3,180 00	
Hill, S. A.	3,600 00	
Hillier, K. R.	3,240 00	1,043 44
Hodam, G. F.	3,600 00	
Hodgins, W. C.	3,480 00	
Hoey, W. J.	3,600 00	709 79
Hogan, J. D.	3,600 00	
Hollington, W. H.	3,120 00	
Home-hay, P. E. (July 20)	3,300 00	
Hopkins, A. W.	3,600 00	1,045 72
Houston, J. E.	3,600 00	
Howell, H. N.	3,600 00	
Hyslop, H. T.	4,080 00	
Ingalls, R. A.	3,960 00	
Irwin, I. B.	3,600 00	1,856 40
James, N. V.	3,600 00	1,284 06
Jasmin, E. E.	3,600 00	
Jelly, G. A.	3,600 00	2,846 61
Jervis, J. G.	3,600 00	1,707 37
Jobin, J. E. L.	3,600 00	2,634 70
Jones, F. O.	3,600 00	
Julien, R.	3,600 00	3,346 27
Kaine, J. C. M.	3,600 00	
Kavanagh, J. A.	3,300 00	
Kee, N. N. R. (Nov. 10)	3,300 00	
Kelly, H. A.	3,720 00	
Kelly, R. W.	3,600 00	2,710 05
Kesten, S. H.	3,600 00	2,300 32
King, J. H.	3,720 00	1,888 85
Kirk, R. J.	3,600 00	
Knapp, H. E.	3,600 00	2,404 86
Knights, S. W.	3,060 00	
Labelle, G. T.	4,200 00	862 89
Labelle, J. A.	3,600 00	3,095 61
Laberge, J. G. R.	3,600 00	
Laberge, L.	3,600 00	1,803 91
Labissoniere, G.	3,120 00	526 16
Langlais, A. A.	3,720 00	906 21
Latimer, C.	3,600 00	
Lavoie, E.	3,240 00	1,125 19
Lawson, D. J.	3,600 00	806 81
Lay, G. E.	3,600 00	
Lay, R. H.	4,860 00	905 17
Leadbeater, J. A.	3,960 00	
LeBlond, J. E.	4,080 00	1,654 07
Leclaire, H. A.	3,600 00	
Ledgerwood, G. A. (May 1)	3,300 00	
Lefebvre, F.	3,480 00	
Lefebvre, J. G.	3,780 00	1,906 87
Lefebvre, J. H. G.	3,600 00	
Legare, J. D. E.	3,600 00	
Legault, E. C.	3,600 00	
Leggatt, C. W.	4,440 00	
Lemieux, J. U.	3,600 00	
Lennox, W. J. W. (Sept. 13)	3,840 00	
Leslie, F. J.	3,780 00	2,677 12
Leslie, J. H.	3,600 00	
Levie, L. G. (Nov. 24)	3,300 00	
Lewis, A. E.	3,600 00	956 99
Lewis, N. G.	3,960 00	
Lowrie, M. I.	3,600 00	905 59*
Lundie, A. C.	4,500 00	1,185 58
MacCharles, H. K.	3,600 00	1,176 35
MacDonald, H. E.	3,600 00	978 82
MacDonald, R. S.	3,600 00	
MacDougall, W. F.	3,600 00	1,556 46
Mack, J. S.	3,600 00	1,089 73
Mackay, J. W.	4,560 00	1,377 13
MacKenzie, C. F.	3,720 00	981 29
MacKenzie, N. D.	3,840 00	1,205 98
MacLennan, J. C.	3,600 00	1,378 44
MacVannel, A. P.	4,200 00	903 60
Mahaffy, N. L.	3,600 00	1,750 00
Mair, B. S.	3,000 00	
Manning, E. W. C.	3,600 00	
Marcil, J. A.	3,600 00	3,147 60
Marcoux, G. A.	3,240 00	904 97
Marriott, W. H.	3,600 00	
Marshall, C. V.	3,840 00	
Martyn, J. H.	3,360 00	
Mason, R. M.	3,600 00	
Masse, R.	3,600 00	
Mathews, F. (Sept. 13)	3,300 00	
Mathieu, P. E.	3,360 00	
McAninch, N. H.	3,600 00	1,412 95
McCabe, W. J.	3,600 00	
McCallum, J. M. (Oct. 10)	5,400 00	
McClenaghan, R. J.	3,720 00	2,357 19
McConnell, J. C.	3,600 00	2,239 13
McCracken, W. A. S.	3,600 00	3,160 56
McCullough, C. S.	3,480 00	
McDonald, H. G.	3,600 00	1,338 74
McEwen, A. E.	3,600 00	
McEwen, H. R.	3,600 00	
McFarlane, A. M.	3,600 00	2,287 18
McGee, H. E.	3,600 00	
McKee, S. C.	3,600 00	
McKelvie, D. J.	3,360 00	
McKelvie, S. A.	3,600 00	3,100 43
McKenzie, P. G.	3,600 00	
McLellan, D. J.	4,080 00	
McLellan, J. A.	3,600 00	
McMullen, W. S.	4,080 00	1,995 54
McMurtrie, E. C.	3,480 00	2,198 79
McPherson, A.	3,720 00	853 96
Meilleur, J. U. V.	4,080 00	
Michael, G. W.	4,320 00	675 61

	Salary rate	Travelling expenses
Midwinter-Steane, F.	3,600 00	4,098 68
Migikovsky, B. B.	4,440 00	
Mignault, J. N. E.	3,600 00	
Miller, J. C.	3,600 00	
Milner, R. J.	4,200 00	629 46
Minne, V. A.	3,180 00	1,043 00
Mitchell, J. M.	3,000 00	
Mollison, L. G.	3,600 00	3,822 15
Moor, T. D.	3,240 00	1,097 47
Moore, L.	3,600 00	725 85
Morgan, C. E.	3,600 00	
Morris, A. K.	3,600 00	
Morris, A. P.	4,080 00	
Mount, H. F.	3,600 00	
Moynihan, W.	4,860 00	882 01
Moynihan, W. A.	3,540 00	767 64
Mulchinock, W. J.	3,600 00	
Murdoch, J.	3,000 00	1,071 26
Mutrie, R. D.	3,600 00	
Myers, G. E.	3,600 00	2,196 99
Nadeau, J. A. R.	3,600 00	2,700 74
Naismith, J. W.	3,600 00	
Neely, M. J.	3,600 00	
Nesbitt, J. E.	3,720 00	1,585 77
Nichol, G. A.	3,600 00	
Nicholls, W. E.	3,600 00	
Norquay, J.	4,020 00	1,279 70
Norquay, J. P.	3,600 00	1,471 80
Norton, W. M.	3,600 00	1,104 55
Notting, E. S.	3,600 00	1,195 65
Obodiak, J.	3,000 00	1,841 06
O'Brien, R. B.	3,600 00	2,786 03
O'Connor, W. P.	3,600 00	
O'Donoghue, J. G. (Sept. 24)	3,120 00	
O'Neill, J. J.	3,600 00	
Overholt, P. M.	3,780 00	
Owers, A. E.	3,600 00	1,238 39
Parmiter, F.	5,100 00	
Parnell, H. R.	3,300 00	
Patton, W. T.	3,600 00	
Payette, M. E.	3,600 00	
Payfer, R.	3,480 00	
Pearson, H. W.	3,480 00	
Peart, G. S.	5,100 00	
Penhall, G. R.	3,720 00	
Pepin, J. A.	3,960 00	
Perry, J. N.	3,720 00	
Peter, N. H.	3,600 00	
Peterson, A. W.	5,100 00	
Phillips, A. H.	3,720 00	
Phillips, C. R.	3,780 00	
Pineau, E. F.	4,440 00	2,196 47
Poirier, G. E.	3,360 00	
Pook, G. G.	3,720 00	
Porlier, J. G.	3,600 00	
Powers, L. J.	3,060 00	
Powley, F. J.	3,600 00	
Prest, V. E.	3,600 00	
Priestley, P.	3,600 00	
Quail, E. J.	3,240 00	730 59
Racicot, R.	3,600 00	
Rajotte, G. H.	3,600 00	
Rajotte, R. R.	3,600 00	526 34
Rankin, G.	3,600 00	1,398 60
Read, F. O.	3,600 00	2,193 36
Reekin, C. E.	3,600 00	1,348 75
Reed, O. J.	3,600 00	
Reeker, W. H.	3,600 00	2,295 58
Reid, H. D.	3,480 00	
Richardson, C. L. H.	3,720 00	
Rivington, R. H.	3,600 00	
Robertson, A.	3,600 00	
Robertson, E.	3,480 00	
Robson, I.	3,720 00	
Roper, L. W.	3,120 00	1,935 18
Rose, G. A.	4,680 00	3,109 40
Ross, R. T. F.	3,600 00	532 27
Ross, W. A.	3,600 00	
Roy, J. A. G.	3,600 00	3,775 83
Saint, F. F.	3,720 00	919 00
Salisbury, E.	3,600 00	
Sallans, W. G.	3,480 00	595 34*
Sands, B. M.	3,300 00	
Scafe, D. C.	3,660 00	
Schilt, C. C.	3,600 00	1,151 22
Schmidt, N. P.	3,600 00	771 67
Schnell, F. H.	3,600 00	
Scholefield, J. C.	3,240 00	702 11
Scotchmer, H. D.	3,600 00	2,004 97
Seguin, A.	3,720 00	
Sewell, K. D.	3,600 00	3,331 57
Seymour, W.	4,080 00	
Shain, N. J. (Dec. 7)	3,600 00	
Shepherdson, J. S.	3,600 00	
Shonyo, J. H.	3,900 00	713 50
Sibbit, R. H.	3,720 00	
Simard, P. E.	3,600 00	
Smith, F. W. B.	4,500 00	2,430 72
Snyder, O. A. K.	3,600 00	
Sorel, J. E.	3,600 00	2,781 69
Speirs, W.	3,600 00	1,191 74
Spencer, H. C.	3,600 00	
Sproule, J. D.	3,600 00	
Squirrell, L. H.	3,600 00	754 55
Stanford, J. A.	3,900 00	1,913 69
Steele, G. I.	3,600 00	2,420 01
Steele, J. A.	3,780 00	673 87
Steen, J.	3,720 00	583 94
Stevens, H. C.	3,600 00	2,195 39
Stevens, W. W.	3,600 00	
Stewart, D. F.	3,240 00	853 89
Stewart, G. M. (Oct. 22)	3,840 00	
Stobart, A.	3,600 00	734 64
Stoneman, W. J.	3,600 00	
Storey, H. C.	3,720 00	714 94
Stratton, G. A.	3,480 00	1,159 66
Stretton, G. R.	3,240 00	573 03
Stuart, J. M.	4,500 00	
Stubbs, W. F. R.	3,600 00	1,912 31
Swail, L. H.	3,720 00	
Swanson, J. A.	3,600 00	
Syrotuck, M.	3,600 00	983 22
Tanner, A. C.	3,720 00	
Tapp, C. T.	3,960 00	
Taylor, H. A.	3,600 00	
Telfer, J. A. (Dec. 3)	3,960 00	

	Salary rate	Travelling expenses
Tennant, W.	3,720 00	
Theoret, J. H.	3,600 00	2,219 51
Thomas, E. B.	3,600 00	
Thomas, R. L.	4,080 00	782 24
Thompson, D. W.	3,600 00	1,979 04
Thompson, J. T.	3,600 00	
Thompson, S. N.	3,600 00	1,269 94
Thomson, D. E.	4,380 00	
Thomson, G. D. (Dec. 5)	3,600 00	
Thomson, W. G.	4,080 00	
Towill, F. W.	3,600 00	2,146 15
Tremblay, H. F.	3,600 00	1,083 44
Troalen, H. J. M.	3,600 00	3,089 82
Troalen, R.	3,600 00	
Trudeau, J. L.	3,600 00	
Trudel, J. O. D.	3,600 00	
Tupling, R. G.	3,600 00	
Turnbull, R. B. (Sept. 24)	3,120 00	
Turner, J. R.	3,600 00	992 86
Twiss, R. I.	3,600 00	1,483 03
Veroni, A. D.	3,600 00	546 28
Waggoner, L. R.	3,480 00	642 60*
Wagner, A. C.	3,600 00	769 48
Wagner, J. R.	3,600 00	
Wall, S. L.	3,600 00	1,177 21
Watson, D. D.	3,600 00	2,516 11
Watt, H. J.	3,600 00	1,900 31
Way, A. J.	3,600 00	2,585 67
Weir, C. A.	3,960 00	1,093 01
Wells, K. F.	4,500 00	2,447 95
White, S.	3,720 00	855 27
White, W. R.	5,040 00	662 19
Willick, E. A.	3,720 00	
Wood, F.	3,720 00	
Woolsey, I. J.	3,600 00	1,432 64
Wright, W. H.	4,980 00	705 89
Young, N.	6,300 00	1,274 44
Younghusband, A. W.	4,080 00	
Younghusband, H. M.	3,720 00	2,072 29

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Beatty, G. H.	$ 639 58
Bergey, S. A.	723 48
Berrigan, F. J.	1,279 00
Blackburn, J. B.	2,099 13
Blais, G. T.	1,756 53
Bokma, J.	835 41
Borden, D. H.	914 40
Bracken, H. D.	696 36
Brennan, L. H.	701 64
Brown, K. R.	1,054 77
Brown, W. T.	675 50
Brunet, H.	576 60
Burke, B.	507 67
Burns, R. L.	731 12
Cameron, L. A.	808 43
Campbell, D. L.	1,202 06
Carr, C. W.	556 33
Casgrain, A.	1,019 03
Chambers, C. H.	3,460 45
Chapman, R. E.	545 85
Clevett, A. W.	2,234 04
Coffey, V. O.	2,292 85
Cornish, L. N.	982 58
Cote, P. E.	1,150 51
Coulter, G. A.	1,159 05
Cumming, R. B.	1,708 75
Currie, J. W. T.	817 10
Curtin, G.	951 30
Darbey, A. J.	1,499 88
Davidson, W.	564 40
Davis, H. E.	873 82
DeChevigny, A.	646 80
Draftenza, V. G.	618 25
Duperron, G.	1,493 11
Erb, J. H.	1,819 21
Erskine, R. A.	1,386 59
Farmer, L.	809 01
Foisy, L.	1,526 06
Frankish, R. B.	775 85
Friesen, P. H.	589 81
Galbraith, B. F.	2,102 89
Galliot, P. A.	849 50
Goguen, A.	1,625 93
Grieve, C. M.	830 75
Hanlon, S. L.	764 85
Hart, R. B.	1,955 37
Harvey, C. M.	1,486 32
Harvie, J.	1,104 56
Hofstetter, A.	1,427 92
Houston, D.	1,254 52
Hurtubise, R.	631 45
Jacobson, R. L.	1,395 24
James, K. R.	914 62
Jefferson, C. H.	1,169 59
Johnson, A.	591 07
Johnston, J. D.	930 28
Jones, E. C.	2,236 45
King, L. M.	1,890 29
Klack, S.	1,730 04
Kyle, A. S.	1,149 55
Langevin, J. L.	2,100 94
LeBlanc, M. M.	1,425 90
Lefebvre, T.	1,013 88
LeLacheur, A. G.	568 12
Lister, R. R.	1,515 84
Lord, H.	545 40
MacCharles, F. J.	1,153 58
MacDonald, R. S.	836 98
Malin, G.	559 14
Mallough, E. D.	1,232 49
Marsot, P. H.	1,989 84
McBride, J.	774 64
McCallum, D. A.	521 11
McConnell, J. H.	1,558 87
McDonell, W. J.	809 90
McFarlane, J. F.	1,230 61
McLean, A.	1,061 21
McLean, B. C.	1,846 62
McNair, N. A.	795 10
McVeeters, R. J.	1,396 35
Mitchell, C. H.	1,088 94
Mitchell, W. F.	1,563 18
Mundy, J. W.	939 49
Nason, R. W.	867 44
O'Connell, C. P.	3,354 81
Olson, G. R.	591 42
Pawlowski, F. F.	1,118 30
Pepper, J. G.	549 48
Perdue, D. J.	4,403 51
Perrier, E.	1,030 08
Pewtress, F.	1,800 21
Philibert, J. A.	507 61
Puttergill, J. R.	1,110 47
Riley, R. J.	599 75
Ritchie, F. H.	1,815 37
Roach, W.	974 51
Robertson, D. C.	2,097 86
Ross, C. N.	610 93
Rowland, M. H.	1,050 41
Russell, J. B.	669 07
Rutledge, C. P.	2,307 21
Samson, R.	875 97
Sanderson, R. A.	516 60
Saunders, E. H.	1,138 10
Schneider, N. L.	520 23
Scott, W. J.	1,476 90
Scranton, C. S.	1,385 58
Seale, M. E.	535 72
Shanks, D. A.	778 11
Sibbald, W. A.	697 26
Somers, L. J.	1,698 05
Soule, C. M.	1,214 00
Spicer, M. J.	542 55
Spicer, R. E. P.	758 41
Startin, H.	513 14
Stevenson, C. L.	673 87
Stewart, F. A.	1,453 08

	Travelling expenses
Switzer, F. W.	607 63
Thorsteinson, J. E.	766 89
Tomilson, R. H.	536 03
Underwood, H. M.	956 43
Upton, H. E.	1,645 09
Usher, C. L.	797 65
Warren, M. E.	721 50
Whitworth, S. G.	554 08
Williams, J. D.	1,181 22
Wood, A.	1,728 08
Yacula, A. C.	1,552 42
Yelland, S. A.	644 60
Young, D. B.	1,972 79
Young, H. W.	780 98

Marketing Service

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Adair, J.	$ 3,480 00	
Adam, T. J.	3,180 00	$ 951 45
Allen, W. L.	3,180 00	
Andal, M. E.	3,300 00	
Anderson, H. J.	3,480 00	1,081 85
Anderson, H. S.	3,720 00	1,068 61
Armstrong, D. C.	3,180 00	1,063 02
Armstrong, F. R.	3,720 00	
Art, G. L.	3,480 00	592 38
Askin, T. H.	3,480 00	688 08
Bain, G.	3,480 00	1,689 15
Baird, F. F.	3,780 00	
Barford, A. W.	3,000 00	
Barry, S. C.	5,340 00	2,359 74
Beattie, D. M.	4,500 00	778 12
Beatty, R. G.	3,480 00	1,138 32
Beckett, W. J.	3,480 00	
Bennett, R. K.	4,980 00	2,570 45
Beveridge, D. J.	3,180 00	770 62
Blackburn, J.	3,720 00	
Bonin, C. M.	3,000 00	1,016 93
Bonnyman, E. D.	4,500 00	1,757 22
Booth, J. F.	6,300 00	1,361 81
Boucher, G. P.	3,840 00	
Bourbeau, G. A.	3,720 00	
Bourbonnais, J.	3,480 00	
Bowman, F. A.	3,720 00	1,040 19
Bradbury, J.	3,420 00	1,233 21
Brand, J. A.	3,180 00	1,691 55
Brennan, W. E.	3,480 00	734 74
Bridel, F. J.	3,480 00	
Brown, W. A.	5,700 00	2,508 49
Browne, D. L.	3,540 00	3,156 91
Browne, W. E.	3,540 00	
Bruce, H. R.	3,720 00	
Burgess, J. R.	3,180 00	908 41
Bussieres, A.	3,180 00	
Butland, W. R.	3,720 00	886 01
Cain, J. P.	3,180 00	854 14
Cameron, W. C.	4,800 00	
Carleton, R. J.	3,480 00	
Casselman, M. M.	3,120 00	
Chepesuik, M. W.	3,720 00	1,492 29
Chessor, G. B.	3,000 00	
Choquette, R.	3,480 00	651 09
Clarke, W. L.	3,180 00	
Clement, P. W.	3,480 00	1,640 28
†Cochrane, H.	3,480 00	1,155 29
Coell, W. J.	3,480 00	
Cogan, J. E.	3,180 00	
Coke, J.	5,100 00	
Conger, K. B.	5,340 00	
Cossman, P. A.	3,780 00	
Coulter, C. L.	3,480 00	
Cox, G. L.	3,300 00	640 92
Craig, H. E.	3,480 00	
Curran, A. F.	3,960 00	1,692 06
Darnell, A. F.	3,720 00	1,914 22
Dawe, J. H. (Apr. 17)	3,180 00	509 58
Dawes, L. F.	3,720 00	1,625 26
Deguire, J. A.	3,180 00	3,825 44
De Jong, J. G.	3,480 00	
Demers, A.	3,180 00	
Derby, H. A.	5,040 00	542 94
Desaulniers, J. M. L.	3,180 00	
Dickson, E. C.	3,120 00	
Dionne, C. E.	3,480 00	524 81
Dionne, P. P.	3,000 00	
Drinkwater, J. H.	3,480 00	
Duff, H. C.	3,480 00	790 31
Dunsmore, W. G.	3,720 00	
Eardley, E. A.	3,480 00	1,056 38
Edkins, P. C. W.	3,180 00	
Elliot, E. L.	3,360 00	
Ellsworth, W. B.	3,000 00	527 31
Eutenier, C. P.	3,180 00	
Featherstonhaugh, J. E.	3,720 00	795 24
Field, R. C.	3,000 00	944 33
Fleet, W. T. (Aug. 1)	3,300 00	
Fletcher, D. A.	3,300 00	599 54
Fontaine, J.	3,180 00	523 15
Forbes, L. D.	3,180 00	928 39
Ford, H. L.	3,480 00	523 89
Foster, G. W. (May 1)	3,240 00	
Fraser, H. W. (Feb. 7)	3,180 00	
Fritz, M.	3,180 00	934 39
Garrison, I.	3,480 00	
Gaskell, W. C.	3,000 00	
George, J. F.	3,480 00	
Germain, M.	3,180 00	
Gillan, R. H.	3,480 00	621 03
Goodwillie, D. B.	4,560 00	1,461 92
Gordon, W. M.	3,480 00	914 78
Gosselin, A.	4,740 00	849 89
Gosselin, J. Z.	3,180 00	
Graham, W. F.	3,180 00	
Gray, J. M.	3,120 00	972 82
Haggerty, J. F.	3,780 00	
Haggith, C. B.	3,180 00	
Hancock, L.	4,080 00	950 35
Hayward, W. J.	3,180 00	
Hebert, R. O.	3,180 00	
Hedgecoe, A. R.	3,480 00	736 35
Henault, J. E. N.	3,960 00	1,544 32
Hooey, E. R.	3,480 00	956 32
Howe, S. R.	3,780 00	671 70

	Salary rate	Travelling expenses
Hudson, S. C.	4,920 00	513 09
Jackson, C. W.	3,720 00	1,148 77
Johns, E. J.	3,180 00	
Johnson, J. J.	3,480 00	2,475 03
Johnston, C. I.	3,300 00	
Keay, J.	3,480 00	507 99
Kezar, J. H.	3,420 00	711 52
Laflamme, R.	3,000 00	
Lahaye, J. A.	3,480 00	700 05
Laliberte, P.	3,480 00	1,384 31
Lavender, D. J.	3,180 00	
Lawrence, F.	3,480 00	
Lawrie, W. D.	3,180 00	
Layton, R. L.	3,840 00	1,383 17
Lazier, T. H.	3,180 00	
Leask, J.	3,480 00	630 41
Lee, J. W.	3,180 00	662 82
Lefebvre, J. (Aug. 11)	3,000 00	
Lemay, J. T.	3,180 00	
Levenick, L. J.	3,180 00	
Lewis, J. C. J.	3,300 00	1,933 82
Lewis, J. N.	4,140 00	{ 578 94 { 697 19*
Light, P. E.	4,380 00	
Locking, G. L.	3,120 00	2,566 36
Long, R. R.	3,480 00	
Lyster, C. C.	4,200 00	1,523 98
MacDonald, V. G.	3,180 00	
Macdonald, W.	3,180 00	
MacEachern, R. A.	3,180 00	707 60
MacKay, K. G. (July 20)	3,780 00	
MacLennan, R. M.	3,180 00	
MacLeod, W. P.	3,180 00	582 88
MacMillan, C. M.	3,480 00	850 88
MacNeil, W.	3,480 00	
Maher, J. U.	3,720 00	514 71
Maltais, L. J.	3,180 00	2,230 21
Marceux, J. A.	3,480 00	1,687 02
Marshall, D. A. B. (Sept. 16)	3,600 00	
Marshall, W. B. H.	3,960 00	720 89
Mason, H. A.	3,960 00	{ 835 78 { 949 63*
Matthews, L. S.	3,840 00	
Maybee, H. J.	5,040 00	2,001 86
McConnell, W. C.	3,180 00	1,715 28
McCulloch, A. C.	3,480 00	1,145 86
McIntyre, W. A.	3,000 00	
McKinnon, D. A.	3,480 00	2,666 79
McManus, J. A.	3,600 00	{ 611 08 { 773 49*
McMillan, L. H.	3,120 00	1,938 56
McNaughton, M. A.	3,300 00	
Menard, S.	3,180 00	
Miller, G. B.	4,380 00	1,492 15
Miller, H. A.	3,180 00	
Miller, M. H.	3,480 00	
Milne, B. C.	3,180 00	
Mitchell, C. M. R. (Jan. 1)	3,540 00	661 91
Morrison, C. A.	3,180 00	
Munro, A. D.	3,840 00	765 85
Murphy, F. D.	3,600 00	515 23
Mysak, S.	3,840 00	944 20
Nash, F. M.	3,480 00	1,548 29
Neely, R. W.	4,740 00	
Neily, R. B.	3,180 00	675 86
Newey, W. F.	3,120 00	1,235 61
O'Meara, J. E.	4,020 00	1,451 93
Paige, E. G.	4,080 00	
Paradis, J. C.	3,180 00	1,051 49
Parker, C. W.	3,180 00	
Patterson, H. L. (Aug. 29)	3,960 00	
Paul, G. G.	3,180 00	
Pawley, J. L.	3,900 00	674 95
Pearsall, L. W.	6,300 00	560 25
Pepper, L. C.	4,380 00	
Perry, F. J.	4,080 00	945 60
Pews, C. M.	3,000 00	865 92
Platt, H.	3,180 00	603 03
Ponton, H. H.	3,960 00	687 97
Quesnel, E.	3,180 00	
Quinn, R. J.	3,180 00	1,030 74
Rachlis, M.	3,300 00	
Randall, R.	3,180 00	
Rankin, T. B. G.	3,300 00	
Read, W.	3,960 00	1,144 10
Reid, D. H.	3,120 00	1,154 16
Reid, E. P.	4,140 00	
Retson, G. C.	3,660 00	803 91
Richards, A. E.	5,340 00	
Riecken, T. O.	3,480 00	555 85
Ritchie, W. M.	4,380 00	2,391 13
Roberts, W. R.	3,180 00	
†Robertson, J. G.	6,000 00	
Robinson, J. M.	3,180 00	
Robinson, K. B.	3,360 00	
Robinson, R. E.	4,140 00	904 09
Rodrique, G.	3,720 00	1,394 96
Rogerson, W. F.	3,180 00	673 91
Ryan, A. W.	3,660 00	
Sampel, C. E.	3,180 00	574 79
Sangster, W. J.	3,180 00	840 18
Schrader, F. M.	4,020 00	893 29
Schroer, G. A.	3,180 00	652 45
Scott, H.	3,480 00	837 83
Scott, R. M.	4,740 00	
Senn, E. W.	3,840 00	1,473 83
Seymour, H. I.	3,300 00	
Shaw, A. M.	8,500 00	537 75
Shaw, C. E.	3,720 00	879 37
Shefrin, F.	4,020 00	
Sherk, J. R.	3,000 00	1,640 57
Sherwin, E. E.	3,000 00	
Singleton, J. F. (Feb. 7)	6,000 00	
Skinner, C. T.	3,780 00	
Smith, E. V.	3,180 00	1,440 81
Smith, J. B.	3,480 00	628 16
Spence, C. C.	4,500 00	1,646 56
Spinney, L. V.	3,600 00	759 65
Stark, L.	3,180 00	808 98
Steves, H. L.	3,180 00	1,118 93
Strong, W. F.	3,480 00	837 19
Strynadka, N. J.	3,180 00	529 40
Sturdy, L. C.	3,120 00	
Stutt, R. A.	4,440 00	
Taylor, G.	3,180 00	

	Salary rate	Travelling expenses
Thomas, R.	3,180 00	
Thompson, R. A.	3,720 00	1,476 71
Tofani, J. J.	3,480 00	
Trevor, H. W.	3,480 00	2,488 84
Trimble, R. C.	3,720 00	721 14
Turnbull, J. R.	3,300 00	
Turner, A. H.	4,500 00	
Van Alstyne, W. A.	3,060 00	1,144 63
Van Sickle, P. O.	3,300 00	
Wallace, J. C. M.	3,600 00	1,029 52
Walton, E. A.	3,180 00	738 37
Ward, F. G.	3,480 00	1,894 82
Ward, H. M.	3,180 00	
Wheeler, R. L.	6,300 00	1,640 26
White, O. H. J.	3,480 00	537 30
Wickham, F. W.	3,000 00	1,160 97
Wilkie, W. U.	3,000 00	671 85
Williams, D. J.	3,720 00	1,376 78
Williams, G.	3,000 00	
Wilson, C. R.	3,180 00	750 67
Wilson, G. R.	3,720 00	2,708 61
Woodiwiss, L. H.	3,180 00	
Woodward, E. D. B.	3,660 00	992 27
Woodworth, H. G.	3,180 00	659 41
Young, E. H.	3,600 00	

†Received living allowances at the following annual rates: H. Cochrane, $3,360; R. L. Layton, $2,676; J. G. Robertson, $6,132.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Andrews, H. J.	$ 1,042 86
Arscott, C. P.	1,395 08
Arsenault, J. B.	609 58
Baxter, F.	1,786 61
Bell, D.	888 20
Benn, J. J.	676 29
Bergeron, J.	1,652 55
Bjerring, J. R.	568 93
Blaich, O. P.	641 39
Blair, R. C.	1,076 45
Boisclair, M.	1,416 16
Bonnyman, E. K.	958 42
Borland, G. M.	1,642 82
Bourbonnais, R.	1,305 11
Bowell, S. R.	1,054 12
Briscoe, W. A.	1,321 95
Bruce, R. G.	931 60
Campbell, R. H.	760 16
Carkner, J. M. A.	1,924 13
Carr, R. E.	1,623 74
Chambers, E. W.	2,379 66
Chapman, J. G.	1,450 68
Chappell, F. C.	1,553 95
Clarke, J. W.	1,136 79
Coxford, J. E.	2,172 82
Craig, D.	735 30
Craig, D. R.	1,834 47
Crawford, L. H.	1,112 86
Currie, A. L.	1,422 89
DeRocquigny, A. N.	1,016 89
Desfosses, H.	2,077 50
Dickinson, E. M.	665 79
Dix, E.	621 01
Douglas, B. D.	2,550 01
Dumaine, J. A.	1,152 26
Duplisea, F. J.	760 07
Ellis, H. S.	536 22
Embleton, S.	861 63
Fabien, D.	1,271 72
Fehler, G.	1,325 64
Ferland, Y.	943 78
Firth, D. H.	749 86
Flotten, H. N.	1,081 12
Ford, P. L.	891 38
Fortier, R.	940 07
Freiburger, V. T. F.	1,619 41
Gagnon, M.	1,193 32
Gandier, H. M.	1,543 48
Gerlach, G.	880 78
Germain, L. P.	1,928 40
Gibbons, W. A.	799 32
Godbeer, C. E.	563 62
Gormley, D. J.	2,358 18
Greer, G. S.	507 55
Guichon, D. A.	1,777 45
Haase, G.	593 35
Hamelin, P. E.	1,485 37
Hamilton, R. L.	2,117 11
Hamilton, W. G.	1,605 91
Harasyn, H. V.	535 35
Hare, J. H.	572 84
Harvie, A. E.	825 00
Hedgecoe, J. W.	1,278 65
Holland, E. A.	751 35
Hudson, J. P.	989 68
James, E. E.	793 66
Kennedy, C. R.	1,628 81
Kirkland, L.	1,520 93
Lacombe, R. L.	540 08
Laflamme, E. K.	1,568 82
Lafleche, R. R.	2,475 76
Laing, R. G.	564 70
Leblanc, E. E.	948 02
Lemay, C. E.	1,689 62
Levesque, L.	980 36
Long, J. W.	678 92
Longley, A. W.	773 78
Lotherington, V. T. E.	993 34
Lounsbury, R.	1,293 52
MacFarlane, S.	1,024 77
MacKay, A. R.	771 28
MacKenzie, J. G.	716 46
MacMillan, J.	955 50
Mader, J. A.	1,070 40
Mallett, E. W.	703 50
Marvin, F. W.	728 27
May, O. L.	591 18
McGill, L. C.	1,564 62
McGregor, J. M.	1,209 04
McNabb, D.	806 30
Mode, M. H.	1,661 90
Moore, G. A.	1,499 89
Morissette, Y.	591 37
Morrison, A. L.	1,292 54
Morton, A. C.	538 12
Mott, J. F.	2,585 01
Mowat, A.	860 59
Murray, A. W.	587 72
Murray, J. G.	583 04
Newman, G. L.	1,659 56
O'Donnell, L. A. W.	505 83
Ogilvie, L. E.	1,169 89
Oliphant, J. N.	1,867 66
Pallett, C. G.	1,073 76
Parker, E. J.	809 14
Parker, G. W.	1,776 94
Parker, R. G.	1,031 06
Payne, A.	1,794 68
Plante, F.	1,221 97
Plishka, W. M.	594 55
Pyrch, A. J.	569 99
Randall, M. W.	1,641 55
Reinders, T. N.	1,042 09
Rose, C. J.	909 77
Rose-Christensen, I.	1,846 86
Roy, G.	614 01
Sauve, L.	1,066 14
Scanlon, P. J.	1,012 80
Shannon, C. J.	1,027 24
Smith, A. V.	1,455 16
Smith, C. L.	1,730 71
Smith, R. R.	1,530 37
Smith, W. R.	721 67
Spicer, C. E.	529 02
Staniforth, S. D.	1,025 40
Stanley, E. W.	1,114 40
Steele, J. C.	1,996 46
Stovell, A. K.	1,539 02
Stubbington, J. T.	675 45
Thompson, G. R.	1,504 80
Thornton, G. M.	1,204 70
Tilker, N. C.	1,124 39

	Travelling expenses		Travelling expenses		Travelling expenses
Tracy, N.	1,187 90	Weber, C. S.	1,778 82	Woodward, R. H.	723 51
Varin, A.	545 47	Whitty, R. G. B.	591 96	Zeman, J.	525 50
Warren, D. M.	557 01	Williams, J. C.	506 51	Zoorkan, A. M.	1,414 21
Way, W. C.	1,851 68	Willoughby, H. B.	821 84		

Special Services

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Achtzener, J.	$ 3,180 00	$ 1,161 78	McCallum, G. A.	3,180 00	685 12
Arthur, S. F.	4,180 00		McGregor, R. F.	5,240 00	1,818 88
Bennett, J. E.	3,660 00	560 44	McIntyre, D.	3,480 00	
Berry, W. M.	3,480 00	516 06	McMillan, L. D.	3,480 00	1,430 97
Biddell, C. H.	4,080 00	2,031 77	McMorine, J. G. S.	3,180 00	2,560 42
Bigg, R. L.	3,180 00	740 97	Milne, J. R.	3,180 00	827 21
Bing-Wo, R.	3,660 00		Mollard, J. D.	3,480 00	
Bruce, G. C.	3,780 00	1,267 65	Moore, C. M.	3,540 00	1,521 30
Burnard, C. L.	3,060 00		Moore, J. C.	3,180 00	1,098 68
Cameron, R. J.	3,180 00	1,467 54	Morton, V. K.	3,180 00	
Carpenter, E. S.	4,440 00	724 87	Mulholland, E.	3,600 00	
Carscallen, H. R.	3,660 00		Myers, W. M.	4,200 00	
Chan, L. G.	3,180 00		Olafson, E. A.	3,480 00	1,085 42
Cook, A. B.	4,080 00	1,750 87	Ormiston, R. W.	3,480 00	2,433 50
Cramer, D.	3,180 00		Orr, L. G.	3,540 00	
Crawford, L. H.	3,000 00		Parker, A. J.	3,180 00	
Donald, R. F. B.	3,780 00		Parkinson, G. W.	5,520 00	
Foss, W. L.	6,000 00	1,320 84	Peet, J. R. (to Administrative Services, June 4)	3,540 00	
Gillespie, W. M.	3,180 00	1,880 57			
Gillett, C.	3,540 00	824 01	Peterson, R. O.	4,320 00	2,258 10
Good, B. G.	3,120 00		Richardson, J. W.	3,180 00	
Gray, E. L.	5,240 00	1,597 58	Riesen, H. G.	4,080 00	1,844 95
Gray, W. D.	4,080 00	824 30	Ripley, C. F.	3,840 00	1,001 85
Haberman, J. A.	3,660 00		Rowbotham, L. H. S.	3,660 00	2,501 66 572 74*
Harding, J. H.	3,660 00	1,361 88			
Hawkesford, H.	3,060 00				
Hawkins, S. H.	4,800 00	713 10	Simpson, G. C.	3,840 00	
Holman, J. (June 12).	3,300 00		Stevenson, A. L.	4,380 00	1,180 89
Humphreys, F. V.	3,480 00	1,233 40	Switzer, J. E.	3,540 00	913 89
MacKenzie, G. L.	6,000 00	2,049 46	Thomson, L. B.	6,900 00	3,136 00
MacNaughton, D.	3,180 00	862 06	Thomson, W. B.	3,660 00	1,152 45
Mann, H. H. M.	4,080 00		Van Ormond, S. H.	3,480 00	
Matte, G. J.	6,000 00		Watson, J. G.	3,660 00	1,103 05
McCallum, F.	4,440 00	2,839 76	Youngman, R.	3,780 00	1,371 51

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Allaire, C.	$ 869 70	Belhumeur, E.	587 06	Butler, J. E.	624 88
Allen, H. W.	597 80	Bell, A. C.	502 65	Cameron, A. B.	1,063 62
Anderson, J.	975 52	Bell, G. A.	1,610 26	Campbell, D. R.	526 50
Andrew, W. E.	507 44	Bell, W. G.	538 05	Campbell, J. S.	973 77
Androchowicz, R.	1,772 20	Bock, W. G.	1,774 14	Carlson, K.	606 20
Aubin, W.	765 64	Boot, S.	1,167 83	Carmody, J. P.	576 26
Back, W.	778 65	Bow, J.	766 40	Carney, W.	936 10
Bale, H.	658 90	Bratina, W. J.	515 75	Carpenter, M. F.	2,713 44
Ballance, J. E.	585 00	Brock, G.	1,071 60	Carr, L. S.	548 05
Baraniuk, N.	541 00	Brown, H. C.	2,255 60	Chambers, W. A.	1,018 40
Barton, K. A.	570 95	Brown, H. W.	728 02	Chapman, E. F.	1,239 45
Baxter, S.	931 25	Brown, R. B.	1,377 54	Chartier, M. L.	1,319 00
Beaudoin, C.	562 82	Buhler, J. H.	735 67	Chrumka, S. J.	1,389 92
Beaven, W.	1,081 73	Buhr, D. A.	823 49	Clarke, A. E.	1,218 70

	Travelling expenses
Clarke, C.	500 83
Clarke, W. H.	597 85
Clary, M. K.	794 64
Collcaux, P.	911 96
Collins, J. P.	1,013 70
Connors, J. P.	1,442 79
Cross, R. A.	1,485 92
Cruikshank, P. O.	927 02
Daurie, A. W.	2,112 26
Davie, A. C.	559 00
Davis, E. G.	1,023 32
Dean, E. J.	1,542 68
Derpak, E. A.	532 80
Diemat, A.	682 75
Dixon, C.	793 28
Dohan, R. P.	1,672 78
Douglas, C. S.	588 78
Drought, E. F.	774 17
Duce, W. H.	619 59
Durick, F. J.	528 12
Durrant, E. F.	760 75
Eccles, W. J.	978 96
Evans, G. R.	1,455 64
Fenty, H.	967 36
Fischer, A.	1,132 38
Forbes, A. W.	1,145 85
Forbes, H.	1,187 17
Forrester, A. L.	2,136 00
Foster, J.	741 70
Fraser, D. A.	970 65
Funk, P.	507 88
Gamey, G. C.	799 96
Gemmel, L.	735 20
Geremia, J.	1,012 50
Gibbons, W.	711 50
Gibbs, W. F.	1,502 52
Gieg, G. P.	743 25
Giles, I. W.	1,277 03
Glubrecht, G.	766 75
Gould, C. F.	1,260 36
Gould, G. H.	1,353 65
Greenlay, D. W.	1,256 79
Grudniski, P. J.	5 9 95
Hagerman, J. P.	1,332 76
Hall, H. A.	618 50
Halladay, G.	1,331 45
Hamilton, H. J.	729 70
Haney, H. M.	1,298 32
Hanning, H. L.	1,105 50
Hansen, J. E.	519 63
Hardgrave, R. S.	1,010 85
Hardstaff, W.	503 86
Harkness, G.	900 78
Harris, C. F.	1,277 57
Harris, G. F.	510 50
Harrison, D. W.	1,102 50
Hartle, E. W.	1,491 95
Haughian, C. J.	1,367 69
Haughian, R. A.	1,074 55
Hawker, A. E.	2,471 82
Hayes, C. P.	905 03
Haymond, G.	2,317 14
Head, H. D.	765 24
Helmer, L. E.	764 92
Hewitt, J. H.	1,288 66
Hill, C.	791 06
Hill, R. A.	1,184 46
Hillock, G.	1,996 82
Hoover, M. A.	740 23
Horrby, D. M.	651 22
Huckvale, C. C.	667 59
Huddleston, W.	1,232 43
Hughes, A. E.	551 61
Humphrey, F. S.	1,578 71
Hungness, E.	874 00
Hunter, A.	621 80
Hyndman, P.	1,117 70
Ingles, C.	976 75
Ingles, E.	657 85
Ireton, J.	1,054 52
Jerred, W. C.	670 12
Jones, A.	611 05
Jones, A. L.	2,175 06
Kaiser, A. J.	540 33
Kennett, D. A.	1,451 85
Kenny, B. B.	1,756 57
Keyworth, W. A.	730 84
King, A.	837 51
Kirk, D. W.	501 25
Kirton, N. D.	632 58
Knapik L.	607 10
Kober, W. G.	977 81
Kovaluk, M. A.	546 46
Kozak, J. N.	2,701 16
Kuffner, J. B.	1,451 79
Laing, D.	1,573 29
Laporte, A.	548 17
LaRocque, J. Z.	984 75
Lavoie, S. J.	542 78
Leach, C. A.	590 36
Lestashyn, W. C.	606 91
Lester, G. J.	594 33
Lettner, W.	589 28
Light, J. C.	762 20
Lind, D. B.	752 05
Lindley, J. R.	1,017 56
Lobsinger, D.	509 60
Long, W. C.	1,241 15
Lord, C. V.	1,486 40
Loshack, M. E.	737 06
MacAlister, A.	903 45
Machuga, W.	653 30
MacKenzie, J.	625 60
MacKenzie, R. C.	942 33
MacNaughton, D.	802 06
Magee, A.	533 30
Magosse, R.	2,221 27
Mann, M.	1,046 15
Mann, R. G.	720 59
Marshall, J.	567 98
Martin, D. A.	1,178 18
Martin, W. J.	624 64
May, C. R.	512 11
McAlpine, J.	628 06
McCune, J. E.	673 66
McDonald, H. M.	1,347 73
McDonald, R.	1,047 02
McDonald, W.	862 15
McDougal, A. J.	610 40
McGorman, A. B.	640 48
McIntyre, A. G.	854 32
McIntyre, H. H.	821 37
McLeod, D.	651 00
McMahon, J. F.	1,695 33
McManaman, G. F.	924 59
McNeil, D. A.	937 01
Meding, G.	568 86
Miller, J. H.	589 58
Miller, L.	1,348 25
Mills, W. H.	665 14
Mongeau, L.	1,769 23
Morin, H. J.	1,130 20
Morrison, G. N.	503 63
Moulding, M. A.	729 59
Moysey, J. W.	788 32
Muirhead, J. L.	864 68
Munro, A.	1,133 75
Munro, D. C.	550 85
Murphy, A. W.	780 43
Myers, J. C.	562 16
Needrum, C.	1,621 65
Nenson, S.	663 95
Nesbitt, J. R.	827 49
Netzel, E. C.	537 25
Nicholson, W.	1,544 54
Nicholson, W. D.	877 05
Nicks, R. W.	637 25
Nord, P.	1,550 66
O'Connell, J. E.	1,048 64
Odegaard, G.	665 21
O'Donnell, J. K.	1,092 80
Olson, G.	1,128 11
Ostapovitch, S.	875 55
Overgaard, E. C.	1,160 90
Patterson, D.	1,480 04
Peace, M. J.	1,096 18
Pendergast, J.	1,523 93
Penny, D. H.	1,333 40
Pfisterer, W.	818 80
Pillidge, R. L.	741 70
Poock, A. W.	739 30
Porter, A. R.	537 96
Poulin, L. G.	952 41
Powley, R. J.	629 45
Preece, J. E.	654 73
Primus, L. D.	827 80
Prince, A.	639 99
Proctor, P.	594 91
Ragan, J. M.	2,219 39
Rice, J. D.	631 70
Ripley, A.	972 62
Robinson, G.	1,267 58
Rodgers, B. A.	757 55
Romaniuk, W.	680 58
Rose, D. E.	1,441 76
Ross, D.	531 85
Ross, N. D.	2,301 97
Russell, A. G.	845 50
Saville, H. A.	782 40
Schmidt, J.	542 48
Shannon, M.	723 01
Shepansky, M.	717 60
Sidler, J. J.	835 50
Simpson, E. J.	1,236 66
Slack, C.	2,101 97

	Travelling expenses		Travelling expenses		Travelling expenses
Slack, H. G.	2,131 77	Topham, H. L.	2,043 25	Welikotny, A.	869 39
Sleight, W. M.	518 00	Turnbull, W. J.	577 99	Wells, R. B.	1,624 79
Slemp, F. W.	744 07	Ulrich, V. G.	876 83	Whelan, J. F.	630 31
Smith, J. G.	552 30	Urschel, W.	1,107 00	Whitton, R. C.	1,318 43
Smith, J. L.	1,372 98	Van Luven, H. M.	2,157 99	Wiens, P. G.	1,221 98
Snider, D. I.	856 15	Vavra, J.	624 55	Williams, G. D.	1,857 15
Sorensen, A.	748 28	Wade, P. C.	1,699 75	Williams, K.	629 28
Sprinkle, W. O.	1,240 65	Walker, A. R.	1,056 83	Williams, L. E.	1,011 74
Stalker, D. K.	512 95	Walker, R. M.	1,026 26	Wilson, L. M.	686 36
Stewart, D. A.	1,877 35	Wallace, B.	989 20	Wilson, R. A.	1,482 02
Stewart, J. E.	549 85	Watson, R.	961 18	Winter, J. E.	982 66
Stewart, W. G.	1,042 84	Waugh, J. P.	839 31	Young, D.	1,120 60
Stuart, J. R.	1,428 16	Way, E. M.	1,502 72	Zahorski, E.	2,188 53
Sullivan, M.	573 00	Weed, A.	646 80	Zatrepalek, G.	863 30
Tenberg, R.	1,726 51	Weidman, V.	898 31	Zatrepalek, S.	509 27
Thompson, M. W.	619 08	Welbourn, J. W.	1,762 61	Zurowski, L. R.	620 62

Suppliers receiving $10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts (including payments for rental of equipment) of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Advance Lumber Co. Ltd., Lethbridge, Alta., $15,348.58; Alberta Government Telephones, Edmonton, $12,275.50; J. H. Ashdown Hardware Co. Ltd., Winnipeg, $11,690.87; Atlas Lumber Co., Ltd., Lethbridge, Alta., $22,572.08; Beatty Bros. Limited, Winnipeg, $19,235.53; Beaver Lumber Company, Limited, Winnipeg, $42,865.48; Bell Telephone Company of Canada, Montreal, $26,332.44; Bird Construction Co. Ltd., Regina, $10,120; British American Oil Co. Limited, Toronto, $39,252.28.

Government of Canada, National Film Board, $28,520.97; Canada Cement Company, Limited, Montreal, $15,046.74; Canada Packers Limited, Toronto, $10,878.16; Canadian Fairbanks-Morse Co. Limited, Montreal, $15,893.02; Canadian General Electric Co. Limited, Toronto, $11,773.58; Canadian Industries Limited, Montreal, $11,623.21; Canadian Kodak Sales Limited, Toronto, $12,331.33; Canadian Laboratory Supplies Limited, Montreal, $45,924.50; Canadian Motors Limited, Regina, $18,096.16; Canadian National Railways, Montreal, $44,245.11; Canadian National Telegraphs, Montreal, $16,362.27; Canadian Pacific Railway Company, Montreal, $49,288.32; Capital Hardware, Ottawa, $18,245.45; Cave and Company, Limited, Vancouver, $15,928.61; Central Scientific Company of Canada Limited, Toronto, $52,655.46; Connaught Medical Research Laboratories, Toronto, $16,869.05.

Davidson Enman Lumber Ltd., Lethbridge, Alta., $12,079.36; Dominion Bridge Company, Limited, Montreal, $13,004.67; J. T. Donald & Co., Limited, Montreal, $13,563.69; Eastern Steel Products Limited, Montreal, $11,352.89; Fisher Scientific Company Limited, Montreal, $29,588.87; Fraser Valley Builders Ltd., Mission City, B.C., $12,518; R. J. Fyfe Equipment, Regina, $39,950.67; Imperial Oil Limited, Toronto, $103,139.64; International Harvester Company of Canada, Limited, Hamilton, Ont., $10,430.89; Ketchum Mfg. Co. Limited, Ottawa, $56,261.15; Kramer Tractor Company Ltd., Regina, $20,685.03.

Province of Manitoba, Winnipeg, $13,445.46; Maple Leaf Milling Co. Limited, Toronto, $14,760.18; McColl-Frontenac Oil Co. Ltd., Toronto, $23,455.18; Kenneth McDonald & Sons Limited, Ottawa, $10,662.35; Monarch Lumber Co. Limited, Sutherland, Sask., $16,716.88; Newman & Sons, Lacombe, Alta., $12,990.75; Ontario Hughes Owens Co., Limited, Ottawa, $20,771.15; J. R. Paisley Limited, Regina, $10,084.56; R. G. Pollock, Mortlach, Sask., $14,899; Revelstoke Sawmill Co., Ltd., Calgary, Alta., $22,629.64; Ritchie Feed & Seed Co., Ottawa, $25,853.02.

Saskatchewan Cattle Breeders' Association, Regina, $17,560; Government of the Province of Saskatchewan Regina, $24,293.10; University of Saskatchewan, Saskatoon, Sask., $10,202.03; Security Lumber Company Limited, Moose Jaw, Sask., $18,883.25; George R. Smith, Truro, N.S., $11,694.08; Steele Briggs Seed Co., Ltd Winnipeg, $12,694.31; K. R. Tracey, Moose Jaw, Sask., $18,269.99; Trans-Canada Air Lines, Montreal, $29,837.43

1948-49

PUBLIC ACCOUNTS

PART II

B

AUDITOR GENERAL'S OFFICE

Details of

REVENUES AND EXPENDITURES

AUDITOR GENERAL'S OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	533,091 90
Revenues—	
Ordinary	17,712 25
Net Charge	$ 515,379 65

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
Services and Service Fees	17,712 25	
Special Receipts—		
Refunds of Previous Year's War and Demobilization Expenditures		318 85
	$ 17,712 25	$ 318 85

Details

Ordinary Revenue—	
Services and Service Fees: Recovery of salaries of certain employees from: Bank of Canada, $8,500; Commodity Prices Stabilization Corporation, Limited, $2,060; United Nations, $7,152.25	$ 17,712 25

Certified correct.

WATSON SELLAR,
Auditor General.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
B-3	Stat.	Salary of the Auditor General	15,000 00	15,000 00	15,000 00
B-3	48	Salaries and Expenses of Office	533,293 00	517,591 90	480,445 40
		PENSIONS AND OTHER BENEFITS			
B-3	Stat.	Gratuities to families of deceased employees	500 00	500 00	
		Total Ordinary	$ 548,793 00	$ 533,091 90	$ 495,445 40

Salary of the Auditor General, Watson Sellar, Consolidated Revenue and Audit Act, c. 27, 1931 ..... $ 15,000 00

Vote 48 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries and Wages	467,573 00	477,073 00	476,410 34
Allowances	120 00	120 00	
Express, Freight and Cartage	1,350 00	1,350 00	483 46
Telephones, Telegrams and Postage	750 00	750 00	553 51
Printing, Stationery and Office Equipment	21,500 00	12,000 00	10,998 61
Travelling Expenses	40,000 00	40,000 00	27,721 64
Sundries	2,000 00	2,000 00	1,424 34
	$ 533,293 00	$ 533,293 00	$ 517,591 90

Under the provisions of the Consolidated Revenue and Audit Act, c. 27, 1931, the Auditor General is responsible for the examination and audit of the accounts of Canada. This vote was provided to defray the administrative costs of his office.

As at March 31, 1949, there were 174 salaried employees being paid from this vote, of whom 124 were permanent and 50 temporary.

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... $ 500 00

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was $500 or over. Removal expenses are indicated by an asterisk.

The second list contains the names of employees receiving annual salaries of less than $3,000 who received travelling expenses of $500 or over.

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Hopkinson, J., Asst. Auditor General	$ 7,200 00	
Adamson, A. O.	5,400 00	
Balls, H. R.	4,740 00	
Black, J. F.	3,780 00	$ 528 41
Busgang, M.	3,060 00	
Carrothers, E. A.	4,500 00	786 62 515 56*
Casselman, W. H.	5,400 00	
Cassidy, R. J.	4,500 00	675 24
Chapman, S. E.	4,080 00	
Clements, M.	3,780 00	
Collins, E. C.	3,780 00	
Colson, E. M.	3,960 00	681 94
Conroy, S. L.	3,060 00	
Crowder, E. S.	4,740 00	
Crowley, H. G.	4,500 00	
Day, L. T.	3,180 00	
Douglas, J. R. W.	3,180 00	947 25
Drummond, A. C.	3,060 00	
Elliott, S. R.	3,180 00	
Ferguson, T. B.	3,780 00	
Fortune, G. O.	4,440 00	729 90
Gilhooly, C. F.	3,540 00	1,122 04
Gollop, R. H.	3,180 00	2,128 80
Gosselin, J. S.	3,540 00	1,418 47
Hamlyn, R. G.	5,400 00	
Harris, A.	3,420 00	859 97
Hogan, T. S.	3,840 00	
Holmes, G. A.	3,180 00	
Houghton, J. A.	3,060 00	869 52
Howard, W. V.	4,740 00	

	Salary rate	Travelling expenses
Illsey, T. H. J. (Apr. 16)	3,960 00	
Johnstone, J. A.	3,780 00	
Kent, L.	4,440 00	
Ker, G. W.	3,780 00	
Kettles, C.	3,180 00	
Kilgour, A. M.	3,780 00	
King, B. R.	5,400 00	
Long, G.	4,320 00	763 39
Longstreet, N. H.	3,180 00	
Lumsden, J. G.	4,080 00	
Magee, R.	3,540 00	
McDougall, F. I.	3,180 00	
McLachlin, R. A.	3,780 00	
Millar, B. A.	4,740 00	874 44
Moissan, L. H.	3,780 00	578 49
Morrison, G. A.	3,840 00	
Moxley, D. J.	3,420 00	
Nash, J. J.	4,440 00	
Parkinson, T.	4,080 00	
Parmelee, J.	3,180 00	
Parmelee, R.	3,060 00	
Patterson, G. W.	3,180 00	585 00
Powers, A. D. J.	4,440 00	
Price, C. M. (July 1)	3,000 00	
Price, F. L.	5,400 00	
Rettie, S.	5,400 00	
Rider, H. B.	3,420 00	
Robertson, R. S.	3,840 00	1,161 99
Ross, J. S.	4,440 00	783 56
Roy, E. P.	3,060 00	
Scantland, A. J.	3,300 00	
Scott, S.	3,060 00	
Selwood, C. E.	3,420 00	
Simpson, W.	3,180 00	
Smith, D. A.	3,960 00	
Sommerville, R. S.	4,500 00	1,031 12
Stevenson, M. I.	5,400 00	
Stokes, A. B.	4,500 00	867 89
Symonds, N. J. R.	3,060 00	
Villeneuve, W. A.	3,180 00	
Wanzel, W. A.	3,300 00	
Watson, C. G.	3,180 00	
Wetmore, J. J.	3,060 00	
Wynne, F. C.	3,180 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Cheney, C. E.	$ 839 08
Huppe, J. B. D.	920 01
Sutter, W. A.	735 91

1948-49

PUBLIC ACCOUNTS

PART II

C

CHIEF ELECTORAL OFFICER

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

39882—5½

CHIEF ELECTORAL OFFICER

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	287,092 33
Revenues—	
Ordinary	1,462 80
Net Charge	$ 285,629 53

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Proceeds from Sales	7 85	
B Refunds of Expenditure	54 95	
C Miscellaneous	1,400 00	1,841 97
Total Ordinary	$ 1,462 80	$ 1,841 97

Details

Ordinary Revenue—	
A Proceeds from Sales of Publications	7 85
B Refunds of Previous Years' Expenditures	54 95
C Miscellaneous: Forfeiture of candidates' election deposits	1,400 00
Total Ordinary	$ 1,462 80

Certified correct.

JULES CASTONGUAY,
Chief Electoral Officer.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
C-3	Stat.	Salary of Chief Electoral Officer	11,499 99	11,499 99	8,000 00
C-3	Stat.	Expenses of Elections	136,596 28	136,596 28	67,955 15
C-3	Stat.	Expenses of Elections, Printing and Material	97,257 18	97,257 18	41,179 94
C-3	Stat.	Expenses—Canada Temperance Act	8,929 59	8,929 59	9,373 97
C-4	49	Salaries and Expenses of Office	33,690 23	32,809 29	24,035 65
		Total Ordinary	$ 287,973 27	$ 287,092 33	$ 150,544 71

Salary of Chief Electoral Officer, Jules Castonguay, Dominion Elections Act, c. 46, 1938, as amended ..... $ 11,499 99

The above amount includes an adjustment of the salary of this official which was increased from $8,000 to $10,000 per annum, effective July 1, 1947, under authority of section 2 of an Act to amend the Dominion Elections Act, c. 46, 1948.

Expenses of Elections, Dominion Elections Act, c. 46, 1938, as amended ..... $ 136,596 28

The above authority provides that such fees, costs, allowances and expenses, shall be paid out of any unappropriated moneys forming part of the Consolidated Revenue Fund and that the Chief Electoral Officer shall tax and transmit such accounts forthwith to the Comptroller of the Treasury for payment.

A distribution of expenditures follows:

General Election, 1945	95 99
By-Elections:	
Cartier, 1946	5 00
Portage la Prairie, 1946	4 00
Pontiac, 1946	6 00
York-Sunbury, 1947	12 00
Algoma East, 1948	8,775 95
Carleton, 1948	13,114 45
Digby-Annapolis-Kings, 1948	14,702 63
Laval-Two Mountains, 1948	8,787 18
Marquette, 1948	8,962 75
Nicolet-Yamaska, 1948	9,805 31
Ontario, 1948	14,767 11
Rosthern, 1948	9,443 39
Vancouver Centre, 1948	19,121 33
Yale, 1948	15,184 12
General Election, Advance Account, 1949	13,809 07
	$ 136,596 28

Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938, as amended ..... $ 97,257 18

The above authority provides that any expenses incurred by the Chief Electoral Officer for printing election material and the purchase of election supplies shall be paid out of any unappropriated moneys forming part of the Consolidated Revenue Fund. All payments were made to the Department of Public Printing and Stationery.

Expenses—Canada Temperance Act, c. 196, R.S. ..... $ 8,929 59

The above expenditures were under authority of section 19(3) of the Act, which directs that "whenever in any province where voters' lists are used there is no voters' list for any city or county, or any part thereof, which can be used for the purposes of this Act, the Governor in Council may direct that such list or lists be prepared, and may, for the purpose of preparing and giving effect to such new voters' lists, appoint all necessary officers and confer upon them all necessary power, and in the preparation of such lists the provisions of the laws of the province regulating the preparation and the revision and bringing into force of the provincial voters' lists, and the provisions of the Dominion Elections Act, relating to the preparation, printing and certifying of voters' lists, shall as far as possible be observed and followed, and all expenses incurred shall be paid by the Minister of Finance out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada".

Payments were made in connection with the Beauce Plebiscite of September 20, 1948.

Vote 49 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries	22,848 00	22,848 00	22,848 00
Allotted from Vote 85, Salaries, etc.	3,492 23	3,492 23	3,492 23
Printing, Stationery and Office Equipment	750 00	1,000 00	993 84
A Travelling Expenses	1,500 00	3,500 00	3,432 35
Sundries	5,100 00	2,850 00	2,042 87
	$ 33,690 23	$ 33,690 23	$ 32,809 29

This vote was provided for the administrative expenses of the office of the Chief Electoral Officer.

As at March 31, 1949, there were 18 salaried employees being paid from this vote, of whom 9 were permanent and 9 temporary. A list of those who were receiving salaries at annual rates of $3,000 or over on that date follows: N. Castonguay, $4,740; E. Robitaille, $3,780; A. Gravelle, $3,180.

A Travelling expenses of $500 or over were paid to: N. Castonguay, $1,746.65; R. Regimbald, $1,685.70.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[13] Sundry Suspense Accounts				
Candidates' Election Deposits		$ 5,600 00	$ 5,600 00	

This account is used to record receipts and disbursements of election deposits. Each candidate for election is required to deposit $200 with the Receiver General at the time he announces his candidature. If he is successful, or obtains half as many votes as the successful candidate, this election deposit is refunded, otherwise it is forfeited to the Crown and transferred to Ordinary Revenue—Miscellaneous.

1948-49

PUBLIC ACCOUNTS

PART II

D

CIVIL SERVICE COMMISSION

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

CIVIL SERVICE COMMISSION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	770,955 14	
Demobilization and Reconversion	593,341 63	
		1,364,296 77
Revenues—		
Ordinary		176 25
Net Charge		$1,364,120 52

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[13] Sundry Suspense Accounts	$ 7 00		$ 7 00

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page D-4 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
Refunds of Expenditure	110 00	38 80
Miscellaneous	66 25	
Total Ordinary	176 25	38 80
Special Receipts—		
Refunds of Previous Years' War and Demobilization Expenditures		61 88
Grand Total	$ 176 25	$ 100 68

Certified correct.

C. H. BLAND,
Chairman, Civil Service Commission.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
D–3		Stat. Civil Service Commissioners: 1 at $10,000; 2 at $8,000	20,408 45	20,408 45	19,000 00
D–3	50 694 575	Salaries and Contingencies of the Commission	750,486 63	748,863 37	645,653 75
		PENSIONS AND OTHER BENEFITS			
D–4		Stat. Gratuities to families of deceased employees	1,683 32	1,683 32	
		Total Ordinary	772,578 40	770,955 14	664,653 75
		DEMOBILIZATION AND RECONVERSION			
D–4	51	Supply of Personnel for Demobilization and Reconversion Services	593,481 04	593,341 63	606,739 42
		Grand Total	$ 1,366,059 44	$ 1,364,296 77	$ 1,271,393 17

Civil Service Commissioners: 1 at $10,000; 2 at $8,000, Civil Service Act, c. 22, R.S., as amended ..... **$ 20,408 45**

The salary of the late A. Thivierge was paid to April 19, 1948; his successor, A. Boudreau, was appointed January 13, 1949. The names of the Commissioners are shown in the general salary list at the end of this section.

Votes 50, 694 and 575 Salaries and Contingencies of the Commission

		Estimates	Allotments	Expenditures
A	Salaries	557,805 00	578,941 00	578,941 00
B	Allotted from Vote 85, Salaries, etc.	31,086 63	31,086 63	31,086 63
	Allowances	2,136 00		
C	Sundries (Miscellaneous)	11,459 00	7,209 00	7,062 13
D	Printing, Stationery and Office Equipment	48,000 00	58,750 00	58,749 24
E	Cost of Holding Examinations	23,000 00	20,500 00	20,497 52
F	Advertising	15,000 00	11,500 00	11,441 47
G	Telephones, Telegrams and Postage	7,000 00	10,632 87	10,430 65
H	Travelling Expenses	34,000 00	31,500 00	30,287 60
	Staff Training Program	6,000 00	367 13	367 13
	Organization and Method Studies	10,000 00		
	Test Research and Validation	5,000 00		
		$ 750,486 63	$ 750,486 63	$ 748,863 37

As at March 31, 1949, there were 274 salaried employees being paid from this vote, of whom 172 were permanent and 102 temporary.

As the above expenditures and those shown in a similar manner for Vote 51 are both in connection with the supply of personnel for the Civil Service of Canada, the following comments are in respect of expenditures from both votes.

A—B Expenditures for salaries and temporary assistance, $1,164,058.67.

C Total expenditures were $11,400.22.

D Expenditures of $79,744.20 represented payments to the Department of Public Printing and Stationery.

E Expenditures of $22,716.37 comprised: fees of presiding and assisting examiners at $12 and $6 per day respectively, $12,449.82; fees for marking papers, $4,837.59; rental of examination halls, janitor services, etc., $4,459.58; travelling expenses in lieu of fees to technical members of examining boards, etc., $969.38.

F Total expenditures were $14,419.77.

G Expenditures of $13,438.45 consisted of charges for: telephones, $4,429.71; telegrams, $2,436.16; postage, $6,572.58.

H Total expenditures were $36,060.19.

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	$ 1,683 32

DEMOBILIZATION AND RECONVERSION

Vote 51 Supply of Personnel for Demobilization and Reconversion Services

		Estimates	Allotments	Expenditures
A	Temporary Assistance	501,873 00	504,273 00	504,273 00
B	Allotted from Vote 85, Salaries, etc.	49,758 04	49,758 04	49,758 04
	Allowances	3,336 00		
C	Sundries	3,514 00	4,450 00	4,338 09
D	Printing, Stationery and Office Equipment	22,000 00	20,994 96	20,994 96
E	Cost of Holding Examinations	2,000 00	2,218 85	2,218 85
F	Advertising	3,000 00	2,990 00	2,978 30
G	Telephones, Telegrams and Postage	3,000 00	3,010 00	3,007 80
H	Travelling Expenses	5,000 00	5,786 19	5,772 59
		$ 593,481 04	$ 593,481 04	$ 593,341 63

As at March 31, 1949, there were 287 temporary salaried employees being paid from this vote.

A—H Comments on expenditures under Vote 50 are in respect of both votes.

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Previous Years—Uncollectable	$ 18 16	$ 18 16

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[13] Sundry Suspense Accounts				
Unclaimed Cheques Suspense—Civil Service Commission	$ 7 00	$ 0 25	$ 0 25	$ 7 00

All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The following list contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was $500 or over.

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Bland, C. H., Chairman	$ 10,000 00	
Boudreau, A., Commissioner	8,000 00	
Nelson, S. G., Commissioner	8,000 00	
Thivierge, A., Commissioner (Apr. 19)	8,000 00	
Abbott, J. K. H.	3,420 00	
Adams, R. J.	4,140 00	
Alexander, E. D.	4,440 00	$ 1,133 76
Andre, T. H.	3,780 00	
Arnold, H. N.	4,440 00	638 45
Ashton, F. G.	3,060 00	
Ault, O. E.	6,900 00	637 27
Avery, G. H.	3,300 00	
Balmer, M.	3,480 00	
Bardell, R. A.	3,360 00	1,013 99
Battle, D. W.	3,060 00	
Beach, D. I.	3,060 00	
Beaudry, G.	4,020 00	524 76
Blackburn, G. A.	4,320 00	
Brassart, H. P. J.	3,480 00	
Brown, G. A.	3,660 00	
Brown, H. S.	3,060 00	
Burns, D. M.	3,120 00	763 19
Cadwell, D. H. B.	3,180 00	
Cameron, J. R.	3,600 00	
Carpenter, J. R., (to Post Office Dept., Jan. 10)	3,720 00	
Carty, G. M.	3,660 00	
Code, R. B.	3,600 00	
Collacott, J. R.	3,720 00	
Collier, W. M.	3,060 00	
Creighton, L. F.	4,800 00	
Dawe, J. F.	4,140 00	
DeSalaberry, C. M.	3,840 00	582 01
Doherty, W. G., (to Dept. of Finance, Aug. 1)	3,360 00	
Dumont, M. L.	3,180 00	
Duncan, W. A.	3,360 00	712 14
Farry, A. (Aug. 7)	3,120 00	
Faucher, R.	3,480 00	
Field, H. H.	4,500 00	583 95
Gagnon, A.	3,600 00	
Garrett, C. E. C.	5,040 00	
Gauthier, G. E.	4,020 00	1,135 42
Gillham, D. M.	3,060 00	
Glover, W. W.	3,120 00	782 08
Godfrey, I. R.	3,060 00	
Godfrey, R. F.	3,780 00	
Gosselin, R.	5,040 00	
Gow, D. J. S.	3,840 00	639 00
Grant, W. M.	4,020 00	681 16
Groves, R. J.	4,020 00	868 59
Guay, J. M. E.	3,660 00	
Guthrie, M. C.	4,440 00	
Harcourt, J. Y.	3,840 00	872 20
Harrigan, M. R.	3,000 00	
Hawkins, T. H.	3,840 00	
Hodgson, J. R. L.	3,180 00	
Hollingshead, H. C.	3,420 00	1,392 65
Hughes, W. M. (to Dept of Justice, Sept. 1)	3,600 00	
Jackson, G. T.	6,900 00	1,077 39
Johnstone, I. C.	3,060 00	
Kern, M. J.	3,060 00	
Lambert, L.	3,540 00	
Layton, V. J.	3,480 00	
Lee, H. T.	3,540 00	
Lefebvre, J. A. O.	5,040 00	539 19
Leger, R. W.	4,500 00	
Lizotte, J. A.	4,740 00	
Lochnan, J. C.	4,440 00	
MacCraken, H. A. B.	3,300 00	
Maclean, M. M.	3,600 00	
MacNab, R. S.	3,180 00	
Maunder, J. F. C.	3,240 00	660 03
McBride, M. C.	3,060 00	
McCann, G.	3,600 00	
McGivern, D. L.	3,540 00	
McNaughton, H. R.	5,640 00	
McSkimmings, J. A.	3,060 00	
Medland, C. R. (June 12)	4,500 00	
Moffit, L. W.	4,500 00	
Morgan, R.	5,040 00	
Morin, V.	3,120 00	679 99
Munro, M. A.	4,380 00	
Murray, J. A.	5,340 00	
O'Connor, O.	3,060 00	
O'Keefe, G. P.	4,200 00	1,705 81
Orr, H. V.	3,600 00	
Packman, R. A.	3,480 00	
Parent, J. L. A.	4,020 00	
Patterson, C. R.	3,660 00	1,338 14
Patterson, R. M.	3,300 00	
Perry, W. E.	4,020 00	640 60
Porteous, L. A.	3,120 00	
Powers, P. R.	4,440 00	
Powers, T. M.	3,780 00	1,001 83
Putman, C. V. (Nov. 16)	4,800 00	
Rainville, G. H.	3,420 00	
Reid, J. G.	4,080 00	
Robertson, W. J.	3,120 00	
Rochon, V. G. C.	3,060 00	
Scammell, E. R.	3,300 00	
Scobie, K. R. J.	4,500 00	1,195 55
Scott, R. W. (to Dept. of Trade and Commerce, Dec. 1)	3,060 00	
Sevigny, T. G.	3,180 00	804 79
Sibley, E. W.	3,780 00	
Siddall, J. J. M.	3,660 00	
Skelly, T. D. (to Dept. of Mines and Resources, June 15)	3,060 00	
Smallwood, L. A.	4,800 00	
Smith, G. K.	4,080 00	
Smith, R. A.	3,420 00	1,433 06
Speer, W. D.	3,420 00	924 70
Stewart, M. F.	3,060 00	
Swan, A. M.	3,420 00	
Thomas, E. K.	3,360 00	952 46
Thompson, A. D. (Feb. 25)	4,440 00	
Turnbull, D. R.	4,500 00	
Vinokur, J.	3,600 00	
Walker, R. M.	4,080 00	
Watters, D. M.	5,460 00	821 57
Weiss, P. F.	3,480 00	
Young, E. B.	3,240 00	

1948-49

PUBLIC ACCOUNTS

PART II

E

DEPARTMENT OF EXTERNAL AFFAIRS

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF EXTERNAL AFFAIRS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	8,675,453 56	
Demobilization and Reconversion	5,838,602 25	
		14,514,055 81
Revenues—		
Ordinary	416,655 37	
Special Receipts	758 66	
		417,414 03
Net Charge		$ 14,096,641 78

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	815 25	*815 25*	
[13] Sundry Suspense Accounts	22,255 92	*9,757 45*	12,498 47
	$ 23,071 17	*$ 10,572 70*	$ 12,498 47

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page E—15 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Privileges, Licenses and Permits	365,331 80	342,750 73
B Proceeds from Sales	1,060 52	1,098 53
C Services and Service Fees	3,674 79	2,072 03
D Refunds of Expenditure	31,788 56	41,773 23
E Miscellaneous	14,799 70	193,501 45
Total Ordinary	416,655 37	581,195 97
Special Receipts—		
F Refunds of Previous Years' War and Demobilization Expenditures	758 66	781 47
Grand Total	$ 417,414 03	$ 581,977 44

Details

Ordinary Revenue—			
A Privileges, Licences and Permits:			
Passport and visa fees	364,988 89		
Rentals	342 91		
		365,331	80
B Proceeds from Sales		1,060	52
C Services and Service Fees: Consular and service fees		3,674	79
D Refunds of Previous Years' Expenditures		31,788	56
E Miscellaneous: Superannuation contributions—Diplomatic Service, $11,450.56; sundry, $3,349 14		14,799	70
Total Ordinary		416,655	37
Special Receipts—			
F Refunds of Previous Years' War and Demobilization Expenditures		758	66
Grand Total		$ 417,414	03

Certified correct.

A. D. P. HEENEY,
Under Secretary of State for External Affairs.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
E–4	Stat.	Secretary of State for External Affairs—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
E–4	52, 695	Departmental Administration	1,976,610 00	1,856,346 21	1,606,941 00
E–5	53, 696	Passport Office Administration	143,500 00	142,920 39	138,800 70
E–5	54, 697	*Representation Abroad	5,316,697 00	4,270,132 53	3,522,612 19
E–10	55	To provide for hospitality in connection with visitors from abroad	25,000 00	12,944 07	6,162 38
E–10	56	Amount required to meet loss on exchange	45,000 00	19,570 48	13,301 23
E–10	57	Grant to United Nations Society in Canada	5,000 00	5,000 00	3,000 00
E–10	58	*Expenses of the Canadian Delegation to the International Civil Aviation Organization	25,000 00	18,806 29	15,244 03
E–10	59	Canadian Section of Canada-U.S. Permanent Joint Board on Defence	2,500 00	651 56	734 35
E–10	698	*To authorize the acceptance, from Governments of European countries, of claims of the Government of Canada	1 00		
E–11	60, 699	To provide for relief of distressed Canadian citizens abroad	15,000 00	6,534 15	8,826 80
E–11	61	Canadian Representation at International Conferences	300,000 00	218,117 67	367,949 55
		THE CANADIAN GOVERNMENT'S ASSESSMENT FOR MEMBERSHIP IN THE FOLLOWING INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS			
E–12	62	United Nations	1,095,500 00	1,090,030 98	903,198 55
E–13	63	Imperial Economic Committee	21,500 00	21,278 40	14,220 80
E–13	64	Imperial Shipping Committee	2,000 00	644 80	1,292 80
E–13	65	United Nations Educational, Scientific and Cultural Organization	326,000 00	320,772 00	57,526 20
E–13	66	Food and Agriculture Organization of the United Nations	191,000 00	190,000 00	95,475 00
E–13	576	Inter-Allied Reparation Agency	27,500 00	27,334 92	37,496 27
E–13	577	International Civil Aviation Organization	196,200 00	196,103 00	134,021 00
E–13	700	Commonwealth Communications Council	10,100 00	2,015 00	4,040 00
E–13	701	International Wheat Council	20,000 00		
E–13	702	World Health Organization	200,000 00	199,897 29	

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		INTERNATIONAL JOINT COMMISSION			
E–13	Stat.	Salaries and Expenses of the Commission	51,108 29	51,108 29	42,611 57
E–14	703	To provide for preliminary studies and surveys of the Midwestern Watershed	30,000 00	7,251 90	
		PENSIONS AND OTHER BENEFITS			
E–14	Stat.	Annuity to the Honourable Philippe Roy	3,454 24	3,454 24	5,000 00
E–14	578	*Annuity to Mrs. Helen Young Roy	515 20	515 20	
E–14	Stat.	The Diplomatic Service (Special) Superannuation Act	774 19	774 19	
E–14	Stat.	Gratuities to families of deceased employees	1,250 00	1,250 00	250 00
		Expenditures: from Appropriations not required for 1948-49			204,226 53
		Total Ordinary	10,043,209 92	8,675,453 56	7,194,930 95
		DEMOBILIZATION AND RECONVERSION			
E–14	67	General Post-UNRRA Relief—Amount required to meet outstanding commitments for Relief shipments (Revote)	500,000 00	325,241 89	16,927,106 15
E–14	704	To provide for the Canadian Government's contribution to the International Refugee Organization	5,415,000 00	5,411,553 00	5,467,921 09
E–15	705	To provide for payment of employees' claims for loss of, or damage to, personal effects which they were compelled to leave behind when they had to leave their posts, due to war	51,900 00	27,907 64	1,984 72
E–15		Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance) Relief for Palestine Refugees	73,899 72	73,899 72	
		Expenditures: from Appropriations not required for 1948-49			2,811 30
		Total Demobilization and Reconversion	6,040,799 72	5,838,602 25	22,399,823 26
		Grand Total	$16,084,009 64	$14,514,055 81	$29,594,754 21

* Complete title is shown in the following details.

Salary of the Secretary of State for External Affairs, Salaries Act, c. 24, 1944 ..... $ 10,000 00
Motor Car Allowance to the Secretary of State for External Affairs, Appropriation Act, No. 5, c. 61, 1931 ..... $ 2,000 00

The above amounts were paid to: the Rt. Hon. L. S. St. Laurent for the period April 1 to November 15, 1948, $5,333; the Hon. L. B. Pearson for the period November 16, 1948 to March 31, 1949, $6,667.

Votes 52 and 695 Departmental Administration

		Estimates	Allotments	Expenditures
	Salaries	1,236,974 00	1,169,474 00	1,124,086 58
	Allowances	6,690 00	6,690 00	1,595 99
A	Printing, Stationery and Office Equipment	99,750 00	124,750 00	112,808 35
	Freight, Express and Cartage	12,000 00	12,000 00	7,637 90
	Telephones and Telegrams	99,000 00	99,000 00	98,287 03
	Postage	90,000 00	97,500 00	95,725 73
B	Travel and Removal Expenses	200,000 00	200,000 00	192,561 04
	Publicity and Information	137,300 00	127,300 00	86,612 30
C	Sundries	94,896 00	139,896 00	137,031 29
		$1,976,610 00	$1,976,610 00	$1,856,346 21

As at March 31, 1949, there were 517 salaried employees being paid from this vote, of whom 106 were permanent and 411 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: travelling expenses, $53,167.07, and removal expenses, $139,393.97. Removal expenses of employees whose salaries are charged to Vote 54 are paid from this allotment.

C Expenditures comprise: subscriptions and publications, $18,834.82; press news, $7,365.10; teletype service, $26,094.21; courier service, $17,022.51; acquisition of teletype equipment, $28,530.78; miscellaneous, $39,183.87.

Votes 53 and 696 Passport Office Administration

	Estimates	Allotments	Expenditures
Salaries	103,806 00	105,906 00	105,551 31
Allowances	318 00	18 00	
Printing, Stationery and Office Equipment	36,500 00	36,500 00	36,499 04
Postage	500 00		
Sundries	2,376 00	1,076 00	870 04
	$ 143,500 00	$ 143,500 00	$ 142,920 39

As at March 31, 1949, there were 62 salaried employees being paid from this vote, of whom 12 were permanent and 50 temporary.

Votes 54 and 697 Representation Abroad—including salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

		Estimates	Allotments	Expenditures
	Commonwealth			
	High Commissioners' Offices—			
A	Australia—Operational expenses	61,300 00	61,300 00	56,322 28
	Capital items	2,600 00	3,600 00	2,554 68
		63,900 00	*64,900 00*	*58,876 96*
B	India—Operational expenses	103,655 00	108,655 00	99,474 34
	Capital items	26,500 00	37,500 00	34,411 38
		130,155 00	*146,155 00*	*133,885 72*
C	Ireland—Operational expenses	48,800 00	48,800 00	45,733 89
	Capital items	2,500 00	9,000 00	8,375 38
		51,300 00	*57,800 00*	*54,109 27*
D	Newfoundland—Operational expenses	41,800 00	59,300 00	56,131 23
	Capital items	5,000 00	8,000 00	4,936 26
		46,800 00	*67,300 00*	*61,067 49*
E	New Zealand—Operational expenses	47,850 00	57,850 00	55,579 29
	Capital items	9,000 00	11,000 00	9,260 74
		56,850 00	*68,850 00*	*64,840 03*
F	South Africa—Operational expenses	49,300 00	49,300 00	40,123 94
	Capital items	6,000 00	95,000 00	80,265 13
		55,300 00	*144,300 00*	*120,389 07*
G	United Kingdom—Operational expenses	314,700 00	344,700 00	340,794 04
	Capital items	185,000 00	185,000 00	135,840 26
		499,700 00	*529,700 00*	*476,634 30*
		904,005 00	1,079,005 00	969,802 84
	Foreign Countries			
	(a) Embassies—			
H	Argentina—Operational expenses	94,800 00	92,300 00	88,023 93
	Capital items	17,400 00	11,400 00	9,145 81
		112,200 00	*103,700 00*	*97,169 74*
I	Belgium—Operational expenses	130,150 00	137,650 00	123,023 91
	Capital items	17,500 00	18,500 00	4,008 12
		147,650 00	*156,150 00*	*127,032 03*

	Foreign Countries—Continued	Estimates	Allotments	Expenditures
	(*a*) Embassies—*Concluded*			
J	Brazil—Operational expenses	98,700 00	113,700 00	99,451 69
	Capital items	9,000 00	22,500 00	21,555 78
		107,700 00	*136,200 00*	*121,007 47*
K	Chile—Operational expenses	77,800 00	77,800 00	60,506 59
	Capital items	8,800 00	3,800 00	991 39
		86,600 00	*81,600 00*	*61,497 98*
L	China—Operational expenses	167,300 00	158,800 00	118,394 51
	Capital items	117,000 00	50,500 00	30,707 84
		284,300 00	*209,300 00*	*149,102 35*
M	France—Operational expenses	264,500 00	264,500 00	251,334 35
	Capital items	19,000 00	19,000 00	7,585 95
		283,500 00	*283,500 00*	*258,920 30*
N	Greece—Operational expenses	98,800 00	92,800 00	70,483 55
	Capital items	5,000 00	9,500 00	5,327 36
		103,800 00	*102,300 00*	*75,810 91*
O	Mexico—Operational expenses	106,800 00	106,800 00	92,211 88
	Capital items	2,500 00	4,500 00	3,895 57
		109,300 00	*111,300 00*	*96,107 45*
P	Netherlands, The—Operational expenses	83,700 00	107,000 00	92,145 29
	Capital items	3,600 00	199,600 00	197,542 33
		87,300 00	*306,600 00*	*289,687 62*
Q	Peru—Operational expenses	57,450 00	57,450 00	46,394 77
	Capital items	4,100 00	4,100 00	1,125 16
		61,550 00	*61,550 00*	*47,519 93*
R	Turkey—Operational expenses	95,564 00	103,064 00	89,069 39
	Capital items	4,500 00	13,000 00	11,245 84
		100,064 00	*116,064 00*	*100,315 23*
S	U.S.S.R.—Operational expenses	121,600 00	136,600 00	111,723 34
	Capital items	16,500 00	16,500 00	9,697 64
		138,100 00	*153,100 00*	*121,420 98*
T	United States—Operational expenses	302,351 00	340,851 00	328,566 00
	Capital items	24,500 00	24,500 00	18,571 62
		326,851 00	*365,351 00*	*347,137 62*
		1,948,915 00	2,186,715 00	1,892,729 61
	(*b*) Legations—			
U	Cuba—Operational expenses	74,300 00	74,300 00	66,341 66
	Capital items	4,000 00	91,500 00	90,413 32
		78,300 00	*165,800 00*	*156,754 98*
V	Czechoslovakia—Operational expenses	64,824 00	59,824 00	56,400 79
	Capital items	7,300 00	8,300 00	7,596 32
		72,124 00	*68,124 00*	*63,997 11*
W	Denmark—Operational expenses	71,910 00	71,910 00	66,733 85
	Capital items	12,000 00	157,000 00	27,249 77
		83,910 00	*228,910 00*	*93,983 62*
X	Italy—Operational expenses	111,252 00	97,252 00	82,069 29
	Capital items	18,600 00	16,100 00	12,429 79
		129,852 00	*113,352 00*	*94,499 08*
Y	Norway—Operational expenses	76,250 00	76,250 00	61,312 11
	Capital items	6,000 00	7,000 00	1,927 29
		82,250 00	*83,250 00*	*63,239 40*
Z	Poland—Operational expenses	111,305 00	63,305 00	43,364 26
	Capital items	5,000 00	5,000 00	4,060 40
		116,305 00	*68,305 00*	*47,424 66*
ZA	Sweden—Operational expenses	71,500 00	56,700 00	41,424 51
	Capital items	11,500 00	21,000 00	21,000 00
		83,000 00	*77,700 00*	*62,424 51*
ZB	Switzerland—Operational expenses	92,120 00	92,120 00	80,111 05
	Capital items	19,000 00	22,500 00	13,343 98
		111,120 00	*114,620 00*	*93,455 03*
ZC	Yugoslavia—Operational expenses	81,800 00	81,800 00	76,796 06
	Capital items	15,000 00	9,500 00	5,819 60
		96,800 00	*91,300 00*	*82,615 66*
		853,661 00	1,011,361 00	758,394 05

Foreign Countries—Concluded	Estimates	Allotments	Expenditures
(*c*) Consulates—			
ZD Caracas, Venezuela—Operational expenses	16,000 00	16,000 00	308 80
	16,000 00	*16,000 00*	*308 80*
ZE Chicago, U.S.A.—Operational expenses	77,700 00	86,200 00	74,811 01
Capital items	2,600 00	2,600 00	1,137 05
	80,300 00	*88,800 00*	*75,948 06*
ZF Lisbon, Portugal—Operational expenses	15,000 00	15,000 00	5,356 45
Capital items	500 00	500 00	
	15,500 00	*15,500 00*	*5,356 45*
ZG New York, U.S.A.—Operational expenses	145,612 00	183,612 00	145,991 79
Capital items		2,500 00	415 16
	145,612 00	*186,112 00*	*146,406 95*
ZH Portland, Me., U.S.A.—Operational expenses	804 00	1,304 00	801 50
	258,216 00	307,716 00	228,821 76
(*d*) Canadian Military Mission—			
ZI Germany—Operational expenses	72,000 00	72,000 00	57,531 43
Capital items	13,000 00	2,000 00	1,937 09
	85,000 00	74,000 00	59,468 52
(*e*) Canadian Liaison Mission—			
ZJ Japan—Operational expenses	50,000 00	65,000 00	52,728 22
Capital items	6,000 00	19,500 00	17,747 61
	56,000 00	84,500 00	70,475 83
ZK(*f*) Office of the Canadian Delegation to the United Nations, New York, U.S.A.—Operational expenses	167,500 00	137,500 00	129,116 31
Capital items	23,000 00	3,500 00	2,515 70
	190,500 00	141,000 00	131,632 01
Miscellaneous			
ZL New Offices	250,000 00	211,500 00	147,545 63
To build or purchase premises for offices or residences for missions abroad and to furnish and equip premises and other capital expenditures	530,400 00	99,900 00	11,262 28
Further amounts required, other than those detailed above, to allow for adjustments in Allowance Scales to meet rising costs abroad	240,000 00	121,000 00	
	1,020,400 00	432,400 00	158,807 91
Grand Total	$5,316,697 00	$5,316,697 00	$4,270,132 53

As at March 31, 1949, there were 373 salaried employees being paid from this vote, of whom 166 were permanent and 207 temporary.

A more detailed statement of expenditures by offices and objects of expenditure follows:

		Salaries	Cost of Living Bonus for Employees Abroad	Allowances	Printing, Stationery and Office Equipment	Freight, Express and Cartage	Telephones and Telegrams
	Commonwealth	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
	High Commissioners' Offices—						
A	Australia	30,354 25		10,695 38	363 21	388 14	1,480 25
B	India	39,125 07		33,100 94	1,151 99	216 39	6,257 41
C	Ireland	24,283 62	1,517 22	12,018 48	600 38	77 19	775 36
D	Newfoundland	18,095 86		14,788 42	430 41	341 09	3,599 46
E	New Zealand	24,306 96		13,315 55	1,673 37	266 11	2,894 05
F	South Africa	16,348 48	145 61	12,939 63	538 98	431 04	706 41
G	United Kingdom	189,737 44		100,709 26	3,843 14	500 58	20,505 38
	Foreign Countries						
	(*a*) Embassies—						
H	Argentina	32,936 67	525 86	30,761 92	883 30	331 93	2,329 08
I	Belgium	49,832 41		43,252 77	766 69	228 90	4,346 99
J	Brazil	40,720 64		31,469 36	1,525 55	571 07	2,550 82
K	Chile	23,854 83		21,651 10	440 73	67 55	662 45
L	China	52,225 31	486 44	6,556 81	1,270 07	1,326 66	4,161 55
M	France	113,700 46		68,757 53	2,767 52	1,120 81	19,889 32
N	Greece	33,502 12		21,246 74	604 28	120 61	1,435 42
O	Mexico	35,219 80		32,686 51	461 23	233 71	1,104 55
P	The Netherlands	37,713 55		29,228 60	455 92	120 29	4,503 92
Q	Peru	18,054 07		16,628 29	339 84	82 76	622 77
R	Turkey	31,000 06		23,724 86	1,455 13	1,130 56	4,129 86
S	U.S.S.R.	40,196 31		13,514 20	1,147 94	1,255 04	2,524 13
T	United States	169,289 65		126,578 20	2,810 28	670 07	10,253 90
	(*b*) Legations—						
U	Cuba	26,625 41		22,552 72	815 01	73 18	1,330 31
V	Czechoslovakia	22,504 48		18,607 41	547 92	213 30	2,527 02
W	Denmark	27,806 23		20,609 74	1,045 54	213 87	1,903 28
X	Italy	30,765 79		20,128 53	1,310 88	872 87	7,378 27
Y	Norway	26,929 58		20,382 08	1,047 68	228 01	913 82
Z	Poland	19,115 75		265 75	378 34	554 84	355 31
ZA	Sweden	12,816 43		11,487 09	334 38	575 74	2,550 24
ZB	Switzerland	29,941 41		30,871 82	1,091 07	316 29	3,660 81
ZC	Yugoslavia	25,264 96		13,428 96	672 23	515 56	1,117 97
	(*c*) Consulates—						
ZD	Caracas, Venezuela				194 71	17 75	25 86
ZE	Chicago, U.S.A.	32,934 74		23,831 55	878 30	107 12	1,265 95
ZF	Lisbon, Portugal	2,660 00		1,855 91	252 43		
ZG	New York, U.S.A.	67,195 23		48,028 30	2,754 06	258 75	5,328 75
ZH	Portland, Me., U.S.A.	801 00					
	(*d*) Canadian Military Mission—						
ZI	Germany	39,498 06		5,593 32	1,327 02	311 89	684 74
	(*e*) Canadian Liaison Mission—						
ZJ	Japan	21,957 71		6,527 00	122 01	568 77	604 56
ZK	(*f*) Office of the Canadian Delegation to the United Nations, New York, U.S.A.	52,154 39		50,382 51	833 70	342 11	3,020 76
	Miscellaneous						
ZL	New Offices—						
	Canadian Representation to the United Nations, Geneva, Switzerland	3,637 33		1,811 59	168 39	118 15	324 29
	Germany, Frankfurt	105 00			830 15	81 03	79 90
	U.S.A. Boston	8,636 67		7,799 56	543 73	96 51	433 03
	U.S.A. Detroit	15,245 00		8,876 80	996 14	18 16	599 64
	U.S.A. Los Angeles				34 99	126 40	
	U.S.A. San Francisco	22,931 98		15,846 60	1,019 67	261 94	1,081 85
	General						
	Total—New Offices	*50,555 98*		*34,334 55*	*3,593 07*	*702 19*	*2,518 71*
		1,510,024 71	2,675 13	992,511 79	40,728 31	15,352 74	129,919 44

ABROAD

Postage	Travelling Expenses	Rents	Food and Lodging	Miscellaneous	Purchase of Land and Buildings	Purchase of Furnishings and Equipment	Total
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1,564 37	3,335 96	3,824 02	.....	4,316 70	.....	2,554 68	58,876 96
664 93	4,742 73	203 97	1,969 67	12,041 24	.....	34,411 38	133,885 72
278 76	896 13	1,703 95	90 06	3,492 74	.....	8,375 38	54,109 27
422 80	544 60	2,072 66	277 33	15,558 60	.....	4,936 26	61,067 49
889 06	2,095 05	1,453 58	267 71	8,417 85	.....	9,260 74	64,840 03
1,429 26	1,577 60	3,308 57	359 36	2,339 00	70,613 07	9,652 06	120,389 07
4,927 19	3,611 92	3,794 24	3,427 12	9,737 77	126,821 15	9,019 11	476,634 30
351 95	801 39	13,888 61	416 64	4,796 58	.....	9,145 81	97,169 74
624 08	777 64	11,176 24	1,969 67	10,048 52	681 90	3,326 22	127,032 03
1,081 52	796 00	12,447 50	899 96	7,389 27	.....	21,555 78	121,007 47
209 74	1,764 09	10,414 87	55 45	1,385 78	.....	991 39	61,497 98
549 76	4,436 00	13,572 59	17,654 01	16,155 31	6,455 66	24,252 18	149,102 35
1,369 29	2,747 48	7,592 67	4,156 20	29,233 07	.....	7,585 95	258,920 30
40 23	345 90	9,002 65	98 40	4,087 20	.....	5,327 36	75,810 91
218 16	742 09	16,287 29	260 93	4,997 61	.....	3,895 57	96,107 45
339 59	1,650 07	6,530 61	1,310 99	10,291 75	194,128 80	3,413 53	289,687 62
107 93	670 87	8,936 52	113 25	838 47	.....	1,125 16	47,519 93
236 58	967 27	19,285 73	821 58	6,317 76	.....	11,245 84	100,315 23
66 61	1,426 74	14,686 31	.....	36,906 06	.....	9,697 64	121,420 98
298 55	2,351 22	.....	1,267 10	15,047 03	3,332 46	15,239 16	347,137 62
125 25	1,033 84	8,711 70	436 20	4,638 04	84,750 00	5,663 32	156,754 98
265 40	771 70	4,493 99	628 17	5,841 40	.....	7,596 32	63,997 11
768 93	429 15	10,413 70	.....	3,543 41	.....	27,249 77	93,983 62
605 70	326 50	11,492 38	2,761 02	6,427 35	.....	12,429 79	94,499 08
550 02	1,853 75	5,968 20	1,234 76	2,204 21	.....	1,927 29	63,239 40
132 54	358 61	6,706 33	11,932 59	3,564 20	.....	4,060 40	47,424 66
563 31	810 57	7,349 16	375 81	4,561 78	.....	21,000 00	62,424 51
600 50	282 02	9,309 34	454 88	3,582 91	.....	13,343 98	93,455 03
46 52	1,834 07	5,624 88	23,206 65	5,084 26	.....	5,819 60	82,615 66
.....	.....	.....	.....	70 48	.....	.....	308 80
420 85	478 63	13,468 82	222 53	1,202 52	.....	1,137 05	75,948 06
1 06	.....	470 09	69 05	47 91	.....	.....	5,356 45
1,366 58	754 75	14,108 42	3,186 12	3,010 83	.....	415 16	146,406 95
.....	.....	.....	.....	50	.....	.....	801 50
4 28	514 96	.....	7,827 19	1,769 97	.....	1,937 09	59,468 52
124 81	1,635 72	.....	12,204 35	8,983 29	2,018 90	15,728 71	70,475 83
95 53	742 51	15,782 41	.....	5,762 39	.....	2,515 70	131,632 01
169 08	30 32	743 96	2,160 72	133 54	.....	3,661 37	12,958 74
56 11	229 91	120 00	2,783 33	1,482 24	.....	.....	5,767 67
53 51	248 46	2,257 08	715 49	2,795 20	.....	6,834 11	30,413 35
114 39	557 00	4,078 19	335 16	629 35	.....	1,622 87	33,072 70
.....	.....	.....	.....	96 60	.....	.....	257 99
283 41	1,925 72	6,045 52	4,022 24	2,722 28	.....	8,933 97	65,075 18
.....	.....	.....	.....	.....	11,262 28	.....	11,262 28
676 50	*2,991 41*	*13,244 75*	*10,016 94*	*7,859 21*	*11,262 28*	*21,052 32*	*158,807 91*
22,018 14	51,098 94	287,326 75	109,971 69	271,552 97	500,064 22	336,887 70	4,270,132 53

Vote 55 To provide for hospitality in connection with visitors from abroad		**25,000 00**
Expenditures	**$**	**12,944 07**

Vote 56 Amount required to meet loss on exchange		**45,000 00**
Expenditures	**$**	**19,570 48**

Expenditures were incurred at the Canadian Embassy in Russia under authority of P.C. 17/400, January 28, 1949, which reads as follows: "The Board recommend that all members of the Canadian Embassy, Moscow, including Military personnel, be guaranteed exchange at the rate of 25 roubles to the United States dollar, limited to an amount in roubles per quarter sufficient to provide for normal living expenses and hospitality, as determined in each individual case by the Head of the Mission in accordance with current conditions, effective April 1, 1948".

Vote 57 Grant to United Nations Society in Canada		**5,000 00**
Expenditures	**$**	**5,000 00**

Vote 58 Expenses of the Canadian Delegation to the International Civil Aviation Organization, including salaries of the Canadian Delegate and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

	Estimates	Allotments	Expenditures
Salaries		9,608 00	9,600 00
Allowances		5,500 00	5,499 96
Printing, Stationery and Office Equipment		1,250 00	380 15
Freight and Express		100 00	
Telephones and Telegrams		1,250 00	586 70
Postage		100 00	76 75
Travel		2,500 00	491 93
Rent		3,000 00	2,107 88
Sundries		1,692 00	62 92
	$ 25,000 00	$ 25,000 00	$ 18,806 29

The amount of the above vote was not subdivided in the Estimates; the allotments were as authorized by Treasury Board.

Expenditures represent payments in connection with the maintenance of the office of the permanent Canadian Delegate at Montreal.

As at March 31, 1949, there were 2 temporary salaried employees being paid from this vote.

Vote 59 Canadian Section of Canada-U.S. Permanent Joint Board on Defence		**2,500 00**
Expenditures	**$**	**651 56**

Expenditures represent payment of travelling and sundry expenses of the Canadian members of the Board.

Vote 698 To authorize the acceptance, with the approval of the Governor in Council in each case, from governments of European countries, in partial or total settlement of claims of the Government of Canada against those governments in respect of supplies furnished by Canada and distributed as relief by the Combined Military Authorities to the civilian population of those countries during the period of military operations, of

(a) land and buildings to be used for Canadian Government offices or residences in those countries, and furnishings therefor, or of local currencies deposited in special accounts to be expended only in payment for such properties and furnishings or alterations or repairs thereto, the expenditure of currencies so deposited for those purposes being hereby authorized, and

(b) of local currencies deposited in special accounts and which may be expended only for limited purposes other than those mentioned in paragraph (a), the expenditure thereof to be made only in accordance with authority from Parliament.....$ 1 00

Expenditures..... nil

P.C. 1099, March 10, 1949, authorized the acceptance of the sum of 1,000,000 kroner from the Government of Denmark as an interim payment in partial settlement of the claim of the Government of Canada for military relief supplies furnished. The current equivalent in Canadian dollars was set up on the Balance Sheet of the Government of Canada as Blocked Currency under Cash and Other Current Assets. Of this currency, 40,000 kroner was utilized to acquire furnishings for the Canadian Legation residence in Copenhagen and the equivalent in Canadian dollars, amounting to $8,335.20, was charged to Vote 54, Representation Abroad.

P.C. 1/93, January 18, 1949, authorized the purchase of a property for use as a residence for the Canadian Ambassador at The Hague, the Netherlands, and for the purchase of adjoining land. It was further directed that payment for the purchases, alterations and repairs be effected out of the Netherlands currency to be received by the Canadian Government from its financial settlements with the Netherlands Government. The Netherlands currency involved in this transaction in the current fiscal year was procured from the Department of National Defence and the equivalent in Canadian dollars, amounting to $194,128.80, was charged to Vote 54, Representation Abroad.

Votes 60 and 699 To provide for relief of distressed Canadian citizens abroad..... 15,000 00

Expenditures.....$ 6,534 15

Expenditures represent payments made by the Diplomatic Missions abroad for distressed Canadians, on written agreement of repayment. Refunds of such payments or advances which are made in the same fiscal year are credited to the vote, under authority of T. 355389 B., June 30, 1948. The effective date of this direction was April 1, 1948.

Vote 61 Canadian Representation at International Conferences..... 300,000 00

Expenditures.....$ 218,117 67

Details of expenditures by conferences follow:

	City	Travelling expenses	Other expenditures	Total
Air Facilitation	Geneva	4,846 97	703 99	5,550 96
Atomic Energy Commission	New York	1,757 83	.....	1,757 83
Canada—Newfoundland	Ottawa	1,785 12	168 40	1,953 52
Canadian Group to Japan	Tokyo	16 44	2,594 23	2,610 67
Commonwealth	Canberra	1,612 26	.....	1,612 26
Commonwealth Prime Ministers	London	2,693 40	1,609 39	4,302 79
Economic and Social Council	New York	9,271 73	3,448 29	12,720 02
International Civil Aviation Organization	Montreal	4,002 07	1,460 70	5,462 77
International Refugee Organization	Geneva	2,184 24	1,308 33	3,492 57
International Telecommunications	Atlantic City	2,837 35	3,599 60	6,436 95
International Trade and Employment	Geneva	7,325 61	2,658 46	9,984 07
International Trade and Employment	Havana	525 75	896 56	1,422 31
Multilateral Air	Geneva	1,399 65	.....	1,399 65
Red Cross	Geneva	1,184 48	.....	1,184 48
Technical Committee, Berlin Currency and Trade	Geneva	2,841 33	1,060 71	3,902 04
United Nations Assembly	Paris and New York	80,690 99	49,974 07	130,665 06
United Nations Educational, Scientific and Cultural Organization	Beirut	8,495 63	793 54	9,289 17
United Nations Freedom of Information and the Press	Geneva	5,585 23	1,846 50	7,431 73
Sundry		4,841 57	2,097 25	6,938 82
		$ 143,897 65	$ 74,220 02	$ 218,117 67

Following is a list of delegates and personnel who received travelling expenses of $500 or over. It should be noted that the amounts shown are not included in the travelling expenses of Honourable Members of the Senate, Members of the House of Commons and Government employees listed elsewhere.

	Amount
Honourable Members of the Senate—	
Robertson, Hon. Wishart	1,357 76
Members of the House of Commons—	
King, Rt. Hon. W. L. Mackenzie	2,138 59
Chevrier, Hon. Lionel	2,050 44
Desrochers, F.	1,550 30
Lapointe, H.	2,398 75
Maybank, R.	2,414 60
Pearson, Hon. L. B.	2,010 05
Government Employees by Departments, etc.—	
External Affairs:	
Alie, M.	1,202 37
Allard, H.	643 61
Barr, J. P.	1,687 43
Belanger, N.	946 22
Berlis, N. F. H.	810 86
Blahey, P.	790 29
Booth, C. S.	2,554 52
Brown, J. C. G.	1,651 72
Brown, K. C.	2,289 88
Burchell, C. J.	1,785 12
Carlisle, F.	1,854 71
Carter, H. H.	1,845 07
Coleman, M. H.	1,265 13
Cote, E. A.	1,591 18
Crone, J. M.	815 27
Desy, Jean	1,454 08
Douglas, M.	566 21
East, M.	896 16
Feaver, H. F.	1,209 47
Grande, G. K.	1,632 57
Grundy, E. E.	734 93
Halstead, G. H.	718 06
Hambleton, G.	746 03
Hebert, C. P.	834 23
Hebert, M. H.	1,121 72
Henson, M.	1,908 20
Holmes, J. W.	1,823 41
Hopkins, E. P.	680 62
Jackson, H. L.	1,469 26
Kilgour, A. R.	741 68
Lavigne, C. P.	1,506 09
Leger, Jules	1,235 60
Macdonald, M. E.	1,552 07
Macdonnell, R. M.	1,046 00
Martin, L. P.	902 86
Matheson, A. J.	1,583 10
McIntosh, Louis	909 34
McNaughton, A. G. L.	1,813 70
Menard, A. M. L.	1,865 51
Moodie, Campbell	1,042 70
Morin, E.	1,678 55
Newman, D.	863 69
O'Neil, L. G.	2,054 59
Ouellette, J. M.	993 96
Prevost, F.	979 81
Riddell, R. G.	2,754 62
Ritchie, A. E.	1,183 71
Ritchie, C. S. A.	840 22
Robbins, Monica	1,980 63
Robertson, N. A.	1,770 48
Ronahan, M. E.	1,073 03
Shaw, M. J.	1,217 21
Simard, J. A. O.	1,548 65
Stephens, L. A. D.	1,108 00
Stone, T. A.	1,093 78
Stoner, O. G.	1,343 40
Thurrott, J. H.	1,486 37
Tierney, E. A. C.	1,748 05
Warren, J. H.	750 71
Wilgress, L. D.	3,260 97
Finance:	
Pollock, S.	3,437 12
Reisman, S. S.	1,631 26
Mines and Resources:	
Baldwin, P. T.	995 20
National Defence:	
Lewis, J. H. C.	2,109 37
National Health and Welfare:	
Davidson, G. F.	1,233 95
Sinclair, A.	2,433 17
National Research Council:	
Babbitt, J. D.	812 59
National Revenue:	
Young, P. L.	1,108 70
Post Office:	
Pearl, H. W.	987 32
Prime Minister's Office:	
Handy, J. E.	1,659 36
Nicol, J. S.	929 95
Privy Council:	
Robertson, R. G.	1,351 29
Reconstruction and Supply:	
Geary, D.	2,306 71
Trade and Commerce:	
Couillard, L. E.	1,675 00
Kemp, H. R.	698 29
Robbins, J. E.	1,501 36
Transport:	
Ferrier, A.	1,051 69
Graham, S.	1,145 58
Veterans Affairs:	
Crawford, A. W.	1,516 37
Others—	
Campbell, D. F.	902 74
Doughty, C.	991 63
Ford, A. R.	676 76
Irwin, W. A.	1,129 17
Jennings, C.	1,240 75
McLaughlin, J.	970 73
Pare, L.	511 38
Rosevear, A. V.	1,132 81
Stevenson, F.	976 03
Other travelling expenses (each under $500)	11,403 47
Total travelling expenses	$143,897 65

THE CANADIAN GOVERNMENT'S ASSESSMENT FOR MEMBERSHIP IN THE FOLLOWING INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS

NOTE.—Expenditures under this heading represent direct payments in Canadian Funds except where otherwise stated.

Vote 62 United Nations **1,095,500 00**

Expenditures **$1,090,030 98**

The above expenditures were made in U.S. Funds.

Vote 63	**Imperial Economic Committee**	21,500 00
	Expenditures	$ 21,278 40

The above expenditures represent a payment of £5,280.

Vote 64	**Imperial Shipping Committee**	2,000 00
	Expenditures	$ 644 80

The above expenditures represent a payment of £160.

Vote 65	**United Nations Educational, Scientific and Cultural Organization**	326,000 00
	Expenditures	$ 320,772 00

The above expenditures were made in U.S. Funds.

Vote 66	**Food and Agriculture Organization of the United Nations**	191,000 00
	Expenditures	$ 190,000 00

The above expenditures were made in U.S. Funds.

Vote 576	**Inter-Allied Reparation Agency**	27,500 00
	Expenditures	$ 27,334 92

Vote 577	**International Civil Aviation Organization**	196,200 00
	Expenditures	$ 196,103 00

Vote 700	**Commonwealth Communications Council**	10,100 00
	Expenditures	$ 2,015 00

The above expenditures represent a payment of £500.

Vote 701	**International Wheat Council**	$ 20,000 00
	Expenditures	nil

Vote 702	**World Health Organization**	200,000 00
	Expenditures	$ 199,897 29

The above expenditures represent a payment of 853,897 Swiss francs.

INTERNATIONAL JOINT COMMISSION

Salaries and Expenses of the Commission (1-2, Geo. V, c. 28) ..... $ 51,108 29

As at March 31, 1949, there were 4 permanent salaried employees being paid from this vote.

Vote 703 To provide for preliminary studies and surveys of the Midwestern Watershed.. 30,000 00
Expenditures.....$ 7,251 90

The expenditures consist of legal fees paid to H. W. Pope, Moose Jaw, Saskatchewan, under authority of P.C. 6/1762, April 20, 1948, as amended, at a per diem rate of $125 amounting to $2,125, and travelling expenses of $343.21. The balance of these expenditures represents a payment to the Department of Mines and Resources for work done by that Department.

PENSIONS AND OTHER BENEFITS

Annuity to the Honourable Philippe Roy, Appropriation Act No. 4, c. 54, 1938.....$ 3,454 24

Vote 578 To authorize payment from the Consolidated Revenue Fund to Mrs. Helen Young Roy, wife of the late Honourable Philippe Roy, Canadian Minister to France, of an annuity at the rate of $1,666.66 to commence on December 10th, 1948, and to continue during her lifetime or until her re-marriage. Portion payable for the period December 10th, 1948 to March 31st, 1949, inclusive..... 515 20
Expenditures.....$ 515 20

The Diplomatic Service (Special) Superannuation Act, c. 56, 1947 as amended.....$ 774 19

The Diplomatic Service (Special) Superannuation Act, c. 56, 1947, as amended provided superannuation benefits for senior appointees of the Department of External Affairs serving outside Canada. Under the provisions of this act, every official of the status designated in the Act who is not a contributor under the Civil Service Superannuation Act shall, by reservations from his salary, contribute 6 per cent of such salary to the Consolidated Revenue Fund. These contributions are credited to Ordinary Revenue—Miscellaneous.

The above expenditures represent a refund, pursuant to the provisions of section 3 of the Act as amended and under authority of P.C. 14/3888, September 1, 1948, to Hon. W. F. A. Turgeon, former High Commissioner for Canada to Ireland, of the total of his contributions without interest.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....$ 1,250 00

DEMOBILIZATION AND RECONVERSION

Vote 67 General Post-UNRRA Relief—Amount required to meet outstanding commitments for Relief shipments (Revote)..... 500,000 00
Expenditures.....$ 325,241 89

The above expenditures represent payments for relief to the following countries: Austria, $166,226.75; Greece, $103,513.62; Italy, $55,501.52.

Vote 704 To provide for the Canadian Government's Contribution to the International Refugee Organization..... 5,415,000 00
Expenditures.....$5,411,553 00

The above expenditures represent payment of $4,411,553 in U.S Funds, and $1,000,000 in Canadian Funds.

Vote 705 To provide for payment of employees' claims for loss of, or damage to, personal effects which they were compelled to leave behind when they had to leave their posts, due to war **51,900 00**

Expenditures ..... **$ 27,907 64**

Expenditures represent payments made as follows: S. A. Beullac, $424.06; L. Chopin, $1,119.97; J. Desy, $12,987.73; P. Dupuy, $4,326.38; K. P. Kirkwood, $708.50; D. W. McKinley, $714; E. H. Norman, $900; P. E. Renaud, $6,000; A. Rive, $541; D. C. Unwin-Simson, $86; appraisals of claims, $100.

Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance) Relief for Palestine Refugees **73,899 72**

Expenditures ..... **$ 73,899 72**

T.366817 B., February 1, 1949 authorized this transfer to provide for the purchase of, and shipping costs on, 600 tons of wheat flour to be used for the purpose of Middle East relief.

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	64,208 81	79,444 63
Previous Years—Collectable	2,748 97	411 56
—Uncollectable	56 13	nil
	$ 67,013 91	$ 79,856 19

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[10] Deposit and Trust Accounts				
(c) *Miscellaneous*—				
A *Empress of Ireland* Relief Fund	815 25	4,468 23	3,652 98	
[13] Sundry Suspense Accounts				
B External Affairs—Suspense	22,186 89	129,000 47	119,146 02	12,332 44
C Unclaimed Cheques Suspense—External Affairs	69 03	1 00	98 00	166 03
	22,255 92	129,001 47	119,244 02	12,498 47
	$ 23,071 17	$ 133,469 70	$ 122,897 00	$ 12,498 47

A This fund was raised by subscription in Great Britain following the sinking of the *Empress of Ireland* in 1914. Credits are deposited to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the Public Trustee of the Fund. These deposits are credited to this account and the Department of External Affairs, the agent in Canada for the Trustee, makes disbursements to beneficiaries both here and in the United States.

B Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition thereof.

C All cheques except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of their issue, are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list contains the names, annual salary rates, and the allowances of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling or removal expenses of these employees where the amount was $500 or over.

The second list contains the names of employees receiving annual salaries of less than $3,000 who received travelling or removal expenses of $500 or over.

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses	Removal expenses
OTTAWA			
Pearson, Hon. L. B., Under Secretary of State for External Affairs (Mar. 15)	$ 15,000 00	$ 855 99	
Heeney, A. D. P., Under Secretary of State for External Affairs	15,000 00		
Beaudry, L., Associate Under Secretary of State for External Affairs (Apr. 9)	12,000 00		
Reid, E., Assistant Under Secretary of State for External Affairs	10,000 00		
Matthews, W. D., Assistant Under Secretary of State for External Affairs (Administration)	8,000 00		
Glen, Hon. J. A., Chairman, Canadian Section, International Joint Commission	7,500 00		
Anderson, A. C.	6,000 00		
Andrew, A. J.	3,720 00		
Beattie, L.	3,420 00		
Beaulne, Y.	3,600 00		
Belanger, J. E.	3,780 00	639 15	
Bellemare, E. R.	4,320 00		$ 674 88
Booth, C. S.	4,300 00		
Boyce, J. F.	4,380 00		
Branscombe, R. E.	3,180 00		
Brown, J. C. G.	3,180 00		
Burbridge, K. J.	4,980 00	991 09	
Burwash, H. D.	3,840 00		
Cadieux, M.	4,740 00	1,039 59	
Campbell, P. G. R.	3,960 00	1,030 64	
Carlisle, F. M.	3,480 00		
Caza, R. M.	3,240 00		
Chance, L. G.	6,600 00	636 09	
Chaput, R.	3,960 00		
Clark, H. F.	3,840 00		
Cleveland, J. H.	4,740 00		
Coleman, M. H.	3,480 00		
Cooper, A. L.	3,300 00		
Cougle, H.	3,060 00		
Couillard, J. L. E.	4,740 00		
Crean, G. G.	4,980 00	2,565 37	
Cullen, W. H.	3,660 00		
Daley, S. C.	3,180 00		
Day, A. A.	5,460 00		
Dench, M. I.	3,120 00		
Drury, C. M. (Jan. 19)	6,000 00		
Dumas, P.	3,180 00		
Dumouchel, J. G.	3,480 00		
Durdin, W. St. L.	4,140 00		
Eberts, C. C.	4,740 00		858 37
Erichsen-Brown, J. P.	4,140 00		
Feaver, H. F.	6,000 00	1,650 07	3,097 12
Fournier, J.	4,740 00		
Gauvin, M.	3,300 00		
George, J.	3,960 00		2,782 30
Gilmour, E. H.	4,320 00		
Glazebrook, G. P.	6,900 00		
Gordon, M.	3,480 00		
Grandy, J. F.	3,180 00		

	Salary rate	Travelling expenses	Removal expenses
Griffin, A. G. S.	4,740 00	722 08**	
Hambleton, G.	4,500 00		
Hardy, J. C.	3,180 00		
Hart, G.	3,540 00		
Hemsley, S. D.	6,000 00		
Hicks, D. B.	4,080 00		751 15
Hilborn, G. W.	3,840 00		1,934 04
Holmes, J. W.	6,300 00		
Holmes, W. H.	3,060 00		
Hopkins, E. R.	7,500 00		
Horne, H. R.	3,480 00		
Horwood, J. A.	3,120 00		
Howard, P. A.	3,420 00		
Kirk, M. F.	3,240 00		
Langille, G. C.	3,180 00		
Langley, J. D.	3,060 00		
Langlois, J. S. M.	3,480 00		
Lemay, J. (Nov. 15)	3,000 00		
MacCallum, E. P.	3,960 00		
MacDermot, T. W. L.	7,200 00		
MacKay, R. A.	7,500 00		
MacPherson, M. A.	3,180 00		
Mahoney, M.	3,180 00		
Martin, W. R.	3,840 00		
Mayrand, L.	6,300 00	513 50	
McInnes, G. M.	4,740 00		
McKenzie, M.	3,960 00		
McLeod, W. P.	3,660 00		
Measures, W. H.	6,300 00		
Menzies, A. R.	4,740 00		
Menzies, D. R.	3,480 00		
Mitchell, J.	3,300 00		
Moran, H. O.	6,600 00		
Morin, P. E.	4,140 00		2,656 31
O'Brien, J.	4,320 00		
Olivier, W. G. M.	3,480 00		
Pick, A. J.	4,740 00		2,083 61
Plumptre, A. F. W.	7,800 00		
Pollack, I. C.	3,600 00		
Read, T. H. W.	3,180 00		
Reading, P.	5,220 00		
Riddell, R. G.	6,600 00		
Robinson, H. B.	3,180 00		
Roe, M. G.	3,660 00		
Roger, F. B.	3,180 00		
Rogers, E. B.	5,460 00		4,177 85
Saunders, M. H. (Apr. 27)	3,480 00		
Sivertz, B. G.	5,640 00	2,393 67	
Smith, E. G.	3,480 00		
Smith, J. G.	3,060 00		
Southam, G. H.	3,480 00		
Spence, G.	7,500 00	3,195 62	
Stanfield, D.	3,480 00		
Stoner, O. G.	3,480 00		
Sutherland, E. M.	3,320 16	1,804 17	
Sylvestre, G. (Sept. 11)	5,000 00		
Teakles, J. M.	3,960 00		
Tovell, F. M.	3,720 00		2,325 04
Towe, P. M.	3,180 00		
Wainman-Wood, T. B. B.	3,420 00	826 15	1,553 81
Wallis, B. A.	3,480 00		
Walmsley, D. R.	3,180 00		
Wardroper, W. K.	3,180 00		
Watts, H. L. (Aug. 9)	3,900 00		
Williams, B. M.	3,480 00		

	Salary rate	Travelling expenses	Removal expenses
Williamson, K. B.	3,180 00		
Willmot, E. R.	3,600 00		
Wilson, D. B.	3,180 00		
Wright, H. H.	4,080 00		627 80
Young, A.	3,060 00		

	Salary rate	Allowances	Travelling expenses	Removal expenses
OUTSIDE OTTAWA				
Commonwealth				
Australia:				
*Greene, K. A., High Commissioner	$ 10,000 00	$ 4,692 00	$ 1,595 53	$ 780 72
Rau, G. A.	3,420 00	2,184 00	513 37	
Ross, A. D.	3,840 00	2,184 00	668 79	
India:				
*Kearney, J. D., High Commissioner	10,000 00	18,792 00	2,680 50	
Chatillon, C. C. E.	3,840 00	5,568 00		596 82
Scott, S. M.	6,300 00	6,168 00		
Ireland:				
*Turgeon, Hon. W. F. A., High Commissioner	10,000 00	9,192 00	1,843 64	
Johnson, D. M.	7,200 00	4,692 00		852 42
Weld, J. D. M.	3,480 00	2,820 00		
Newfoundland:				
*Burchell, C. J., High Commissioner	7,500 00	10,032 00		1,038 33
Bridle, P. A.	4,140 00	5,352 00		
New Zealand:				
*Rive, A., High Commissioner	8,000 00	7,536 00		
Ireland, A. M.	3,840 00	2,244 00		
South Africa:				
*McGreer, E. D., High Commissioner	8,000 00	8,436 00	737 79	
Thibault, J. E.	3,300 00	2,544 00		
United Kingdom:				
*Robertson, N. A., High Commissioner (Mar. 15)	12,000 00	25,170 00	699 81	1,514 92
*Wilgress, L. D., High Commissioner	12,000 00	25,170 00		
Cote, E. A.	4,740 00	5,076 00		3,704 97
Dearle, P. M. (Apr. 15)	3,480 00			
Ford, R. A. D.	4,740 00	5,076 00		
Hall, A. L.	3,660 00	3,408 00		
Halstead, J. G. H.	3,300 00	2,328 00		
Hudd, F.	7,800 00	5,868 00		
Jones, L. S.	3,000 00			
Kember, H. W.	3,540 00			
Leger, J. (Feb. 15)	5,460 00	6,132 00		3,706 73
Le Pan, D. V. (Sept. 17)	4,980 00	3,372 00		
Manock, L.	3,060 00			
McLennan, G. L. (May 1)	3,420 00			
Moodie, C.	5,640 00	5,964 00		
Rae, S. F.	5,640 00	5,964 00		1,152 17
Ritchie, A. E.	4,740 00	5,964 00	2,099 39	3,014 25
Sigvaldason, J. P.	3,720 00	3,516 00		
Spencer, R. M.	3,060 00	1,884 00		
Spire, A. J.	3,660 00			
Towler, A.	3,660 00			
Warren, J. H.	3,840 00	2,880 00		
Wershof, M. H.	6,000 00	6,984 00		2,228 16

Foreign Countries	Salary rate	Allowances	Travelling expenses	Removal expenses
Embassies—				
Argentina:				
*Chipman, W. F., Ambassador	10,000 00	16,692 00	801 39	
Davis, H. F.	4,140 00	5,784 00		
Roy, L. V. J.	5,640 00	4,608 00		772 65
Belgium:				
*Dore, V., Ambassador	10,000 00	13,992 00		
Allard, J. H.	6,300 00	8,664 00		
Thurrott, J. H.	3,840 00	5,328 00		
Brazil:				
*Macdonald, J. S., Ambassador	8,000 00	16,236 00		2,296 49
Delisle, J. L.	4,140 00	5,016 00		
Stark, W. G.	5,460 00	5,904 00		5,689 40
Chile:				
*Elliott, C. F., Ambassador	10,000 00	15,000 00		
Beaudry, G. V.	4,140 00	4,572 00		5,601 44
Tremblay, P.	4,740 00	4,572 00		
†China:				
*Davis, Hon. T. C., Ambassador	10,000 00	4,992 00	1,556 08	
Ballachey, F. G.	3,180 00			1,051 87
Maybee, J. R.	3,720 00			1,844 47
Patterson, G. S.	7,200 00		997 86	
Ronning, C. A.	5,640 00			2,350 80
France:				
*Vanier, G. P., Ambassador	10,000 00	20,592 00	748 54	
Chapdelaine, J. A.	5,460 00	6,348 00		
Charpentier, F.	4,980 00	6,348 00		4,588 07
Duchastel, J. W.	3,060 00	2,640 00	1,288 57	
Kilgour, A. R.	3,180 00	2,484 00		1,080 98
Monette, A.	6,300 00	5,616 00	2,811 46	1,319 30
Munro, D. W.	3,300 00	3,756 00		
Ritchie, C. S. A.	6,900 00	7,440 00		
Robertson, H. M.	3,420 00	3,756 00		
Greece:				
*LaFleche, Hon. L. R., Ambassador	10,000 00	13,000 00		
MacLachlan, M. B. (Apr. 10)	3,900 00	3,000 00		
Riddell, G. G.	3,420 00	3,276 00		1,983 98
Mexico:				
*Pierce, S. D., Ambassador (Feb. 1)	8,360 00	12,000 00	5,868 34	528 58
Hebert, C. P., Ambassador	8,000 00	11,736 00		849 84
Blanchette, A. E.	3,000 00	3,144 00		580 48
Dier, O. W.	3,180 00	3,144 00		847 07
Meagher, B. M.	3,840 00	2,592 00		
Sicotte, G.	4,500 00	4,572 00		
Netherlands, The:				
*Dupuy, P., Ambassador	9,080 00	13,452 00		
Hoogendyk, W. F.	4,740 00	5,736 00		
Stephens, L. A. D.	3,420 00	3,744 00		3,370 02
Peru:				
*Strong, J. A., Ambassador	8,360 00	13,000 00		
Cook, J. M.	3,180 00	2,268 00		1,873 50
Turkey:				
*Odlum, V. W., Ambassador	10,000 00	13,000 00		
Cox, G. E.	3,480 00	4,908 00		
U.S.S.R.:				
*Watkins, J. B. C., Chargé d'Affaires	6,000 00	6,118 00		1,231 50
Crowe, M. A.	3,180 00	2,128 00		2,004 54
Phillips, R. A. J.	3,720 00	2,900 00	643 45	
United States:				
*Wrong, H. H., Ambassador	12,000 00	23,820 00		
Stone, T. A., Minister	8,000 00	12,336 00		

Foreign Countries—Continued Embassies—*Concluded*	Salary rate	Allowances	Travelling expenses	Removal expenses
United States—*Concluded*				
Carter, B. E.	3,420 00	1,848 00		
Collins, R. E.	4,740 00	4,740 00		
Cote, J. J. M.	3,600 00	2,688 00		
Dunn, R. W. A.	3,600 00	4,008 00	526 47	
LaVigne, J. W. L. H.	3,480 00	4,008 00		
Magann, G. L.	7,200 00	6,528 00		
Malone, T. P.	4,740 00	4,740 00	533 05	817 58
Murray, J. R.	4,140 00	4,740 00		
Rogers, R. L.	3,480 00	2,688 00		
Legations—				
Cuba:				
*Coleman, E. H., Minister	10,000 00	11,892 00		
Cameron, R. P.	3,180 00	4,392 00		640 62
McGregor, B. M.	3,060 00	2,916 00		
Czechoslovakia:				
*Macdonnell, R. M., Chargé d'Affaires	6,900 00	8,196 00	692 53	
Irwin, J. A.	3,480 00	5,052 00		780 64
Denmark:				
*Laureys, H. Minister	10,000 00	9,492 00	2,282 90	666 35
Campbell, R.	3,840 00	4,296 00		
Italy:				
*Desy, J., Minister	10,000 00	15,492 00		3,595 21
Carter, T. L.	4,140 00	3,552 00		
Norway:				
*Garland, E. J., Minister	8,000 00	11,436 00		
Cornett, D.	3,180 00	3,636 00		1,833 05
†Poland:				
*Kirkwood, K. P., Chargé d'Affaires	7,200 00	732 00		
Kidd, G. P.	4,140 00			
Sweden:				
*Foote, J. D.	3,420 00	4,188 00		
Switzerland:				
*Renaud, P. E., Chargé d'Affaires	7200 00	7,512 00		
†Yugoslavia:				
*Vaillancourt, J. E., Minister	10,000 00	14,392 00	605 31	828 16
McCordick, J. A.	4,500 00			
Consulates—				
Chicago, U.S.A.:				
*Turcotte, E., Consul General	6,900 00	11,652 00		510 00
McGaughey, C. E.	3,180 00	3,276 00		
West, C. H.	4,140 00	4,740 00		711 58
New York, U.S.A.:				
*Scully, H. D., Consul General	10,000 00	14,292 00		
Cannon, A. E. L.	3,840 00	4,104 00		
Freifeld, S. A.	4,980 00	2,920 00		
Keith, B. A.	3,840 00	4,104 00		
LeFeuvre, S. G.	3,420 00	3,348 00		
McCloskey, K. A.	5,120 00	3,288 00	2,153 84	
†Canadian Military Mission—				
Germany:				
*Pope, M., Head of Mission	10,000 00	6,392 00		
Hicks, A. J.	4,320 00			974 74
Molson, P. T.	3,600 00			
†Canadian Liaison Mission—				
Japan:				
*Norman, E. H., Head of Mission	6,300 00	3,552 00		
Clarke, F. W.	3,300 00			2,345 69
McCardle, J. J.	3,300 00			

Foreign Countries—Concluded	Salary rate	Allowances	Travelling expenses	Removal expenses
Office of the Canadian Delegation to the United Nations, New York, U.S.A.:				
*McNaughton, A. G. L., Head of Mission	10,000 00	14,392 00		
Carter, H. H.	3,840 00	4,104 00		
Grande, G. K.	3,420 00	3,348 00		
Ignatieff, G.	5,700 00	6,672 00		
Starnes, J. K.	4,740 00	4,848 00	744 38	
New Offices—				
Canadian Representation to the United Nations, Geneva, Switzerland:				
*Berlis, N. F.	3,960 00	4,620 00		806 11
U.S.A., Boston:				
*Newton, T. F. M., Consul	5,700 00	8,052 00	554 40	867 48
Beaulieu, P. A.	4,740 00	4,848 00		4,069 95
Meech, F. M.	3,180 00	3,348 00		
U.S.A., Detroit:				
*Hurley, J. J., Consul	6,300 00	7,752 00		605 12
Power, G. F.	3,180 00	2,628 00		
U.S.A., San Francisco:				
*Scott, H. A., Consul General	8,000 00	12,936 00	1,903 50	2,870 18
Bearman, G. M.	3,540 00	2,052 00		512 40
Senior, C. N.	4,740 00	5,076 00		1,715 40

*In addition to allowances as listed, these officials are supplied with living accommodation.
†Food and lodgings furnished in lieu of living allowances.
**Charged to Department of National Health and Welfare, Votes 94 and 394.

Other salaried employees who received travelling and removal expenses of $500 or over

	Travelling expenses	Removal expenses
OTTAWA		
Anton, N.	$ 7,925 63	
Bailey, S. E.	913 43	
Beckett, G. D. W.	8,183 45	
Buell, E. R.	793 61	
Cummings, E. A.	961 07	
Dove, J.	602 06	
Finnie, F. C.	619 85	
Levesque, M. L. C.		$ 550 00
McGoff, E. A.	734 92	
Robbins, T. M.	551 88	
OUTSIDE OTTAWA		
Commonwealth		
India:		
Hunt, G. R.		781 50
New Zealand:		
Marshall, L.	896 90	
Rickaby, M.	574 90	
United Kingdom:		
Fairnie, J. S.	803 43	815 69
Hooton, F. G.	1,078 17	
Thorne, A. H.	526 96	
Foreign Countries		
Embassies—		
Argentina:		
Barnes, G. H.		633 84
Brazil:		
Egan, E. I. N.		563 33
Hardy, A. T.		662 58
Chile:		
Cherry, E. M. D.		652 59
Dun, H. K.		757 63
Lamoureux, M. G.	682 66	
China:		
Fournier, M. C.		668 76
McLeod, J.		732 97
New, G.		1,161 56
Staines, H. L.		1,096 46
France:		
Gagne, E. A.	1,097 49	
Hussey, E. M.	548 01	
Ouellette, J. M.		531 97
Serieux, A.		629 52
Greece:		
Yates, S. M.		547 15
Peru:		
Philion, C. M.		597 21
U.S.S.R.:		
Hughes, C. J.		694 28
Rooney, M. J.		664 98
Legations—		
Norway:		
Horn, E.		573 95
Manson, M. R.		567 93
Stewart, H. B.		965 40
Sweden:		
Powell, M. F.	664 69	
Yugoslavia:		
Burgess, E. M.		591 91
Taillefer, A.		560 46
Canadian Liaison Mission—		
Japan:		
Richardson, R.		766 01
Office of the Canadian Delegation to the United Nations, New York, U.S.A.:		
Brazeau, J. M.	670 87	
Lusby, C. M.	886 43	

Suppliers Receiving $10,000 or over from this Department

(Including General Post-UNRRA Relief)

Anglo-Canadian Shipping Company Limited, Vancouver, $13,458; Jose Arce, Buenos Aires, Argentina, $10,612.44; The Bell Telephone Company of Canada, Ottawa, $11,200.40; Henry Birks and Sons Limited, Montreal, $18,592.70; Burobin, Moscow, U.S.S.R., $14,686.31; Government of Canada—Department of Agriculture, $25,642.04, Department of National Defence, $11,082.98, National Film Board, $22,794.55, Department of Public Printing and Stationery, $225,327.68; Canada Shipping Company Limited, Vancouver, $19,875.46; Canadian National Railways, Ottawa, $33,244.85; Canadian National Telegraphs, Ottawa, $40,283.17; Canadian Pacific Railway Company, Ottawa, $95,954.92; Continental Grain Company, Vancouver, $24,492.64.

The T. Eaton Company Limited, Toronto, $20,072.36; Ziya Etile, Ankara, Turkey, $15,000; Famous Foods Limited, Vancouver, $35,546.85; General Motors of Canada Limited, Oshawa, Ont., $12,251.88; Kanee Grain Company Limited, Winnipeg, $36,261.18; Ester Liang, Nanking, China, $11,450; G. Grant Mason, Havana, Cuba, $82,500; Merck and Company Limited, Montreal, $69,750; Montreal Shipping Company Limited, Montreal, $156,496.34; Netherlands Government, The Hague, $194,128.80; The North American Telegraph Company, Montreal, $11,252.63; Northern Electric Company Limited, Ottawa, $30,318.31.

H. H. Popham Company Limited, Ottawa, $18,727.59; J. G. Purvis, Pretoria, South Africa, $70,525; Rockefeller Center Incorporated, New York, N.Y., U.S.A., $14,108.42; Charles Russell, London, England, $82,678.37; W. Sparks and Son, Ottawa, $11,567.16; J. & J. Talyor Limited, Toronto, $12,121.17; Pedro Martinez Tornel, Mexico City, Mexico, $10,800; Trans-Canada Air Lines, Winnipeg, $110,603.73; Trollope and Colls Limited, London, England, $42,315; Winston and Company, Chicago, Ill., U.S.A., $13,468.82.

1948-49

PUBLIC ACCOUNTS

PART II

F

DEPARTMENT OF FINANCE

Details of .....

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

39882—7½

DEPARTMENT OF FINANCE

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DEPARTMENT OF FINANCE

Pursuant to the provisions of the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 1930, April 29, 1948, the full control of the Government Telephone Service for Government offices in and about Ottawa was transferred from the Department of Public Works to this Department. In accordance with the usual practice, the details of expenditures from Vote 381 in respect of this Service are shown herein.

As Federal Government expenditures in respect of Fraser Valley flood relief were under the jurisdiction of the Rt. Hon. C. D. Howe, the details of expenditures from Votes 932 and 933 are shown in the section pertaining to the Department of Trade and Commerce—see page Y—21.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	595,489,739 62	
Demobilization and Reconversion	30,688,848 84	
Other Charges	75,000,000 00	
		701,178,588 46
Revenues—		
Ordinary	109,941,539 63	
Special Receipts	2,727,013 92	
		112,668,553 55
Net Charge		$588,510,034 91

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[1] Cash and Other Current Assets—			
(a) Cash			
(i) In Current Deposits	34,522,861 94	53,364,796 52	87,887,658 46
(ii) In Special Deposits	3,518,895 57	*1,217,313 66*	2,301,581 91
(iii) In Blocked Currency		482,048 22	482,048 22
(b) Other Liquid Assets			
(i) Foreign Exchange Control Board—Cash and Securities	621,192,875 33	450,000,000 00	1,071,192,875 33
(ii) Securities Investment Account	672,948,438 14	*217,178,819 00*	455,769,619 14
(c) Working Capital Advances			
(i) Departmental	8,568,178 17	*830,057 92*	7,738,120 25
(ii) Crown Corporations	25,676,526 62	*14,910,943 14*	10,765,583 48
[2] Loans to, and Investments in, Crown Agencies—			
(a) Bank of Canada Capital Stock	5,920,000 00		5,920,000 00
(c) Canadian Farm Loan Board	21,122,357 00	1,050,000 00	22,172,357 00
(e) Miscellaneous	5,000,000 00		5,000,000 00

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS—*Concluded*			
[3] Other Loans and Investments—			
(*a*) To Provincial and Municipal Governments	107,651,884 59	*5,368,929 70*	102,282,954 89
(*b*) To United Kingdom and Other Governments	1,836,662,996 35	78,086,851 40	1,914,749,847 75
(*c*) Canada's subscription to capital of—			
(i) International Monetary Fund	300,003,150 00		300,003,150 00
(ii) International Bank for Reconstruction and Development	65,035,750 00		65,035,750 00
(*d*) Miscellaneous	1,699,031 07		1,699,031 07
[5] Deferred Charges	72,654,440 11	*6,869,547 62*	65,784,892 49
[6] Sundry Suspense Accounts	62,312,393 44	*8,056,210 78*	54,256,182 66
	$3,844,489,778 33	$ 328,551,874 32	$4,173,041,652 65
LIABILITIES			
[9] Floating Debt—			
(*a*) Matured Funded Debt Outstanding	34,117,428 63	557,566 52	34,674,995 15
(*b*) Notes and Other Obligations Payable on Demand	251,930,527 40		251,930,527 40
(*c*) Interest Due and Outstanding	77,852,488 62	4,146,364 72	81,998,853 34
(*d*) Outstanding Cheques and Warrants	85,255,864 66	*11,788,032 91*	73,467,831 75
[10] Deposit and Trust Accounts—			
(*c*) Miscellaneous	24,348,416 70	*3,135,098 73*	21,213,317 97
[11] Insurance, Pension and Guaranty Accounts—			
(*b*) Insurance and Guaranty Funds	21,849,868 07	1,274,389 73	23,124,257 80
(*c*) Pension and Retirement Funds	105,084,790 49	7,635,122 28	112,719,912 77
[12] Deferred Credits	3,522,627 45	265,303 81	3,787,931 26
[13] Sundry Suspense Accounts	7,881,840 28	*275,410 24*	7,606,430 04
[14] Province Debt Accounts	9,623,816 77		9,623,816 77
[15] Reserves for Certain Contingent Liabilities—			
(*a*) Reserve for possible losses on ultimate realization of active assets	170,881,788 38	74,987,400 00	245,869,188 38
[16] Funded Debt Unmatured—			
(*a*) Payable in Canada	15,290,808,921 83	*183,445,013 02*	15,107,363,908 81
(*b*) Payable in London	9,324,771 58	*68,513 14*	9,256,258 44
(*c*) Payable in New York	198,000,000 00	100,000,000 00	298,000,000 00
	$16,290,483,150 86	$ *9,845,920 98*	$16,280,637,229 88

Open Accounts will be found on page F—25 of this section.
Open Accounts will be found on page ... of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
Tax Revenue:		
A Chartered Banks—Note Circulation Tax	165,791 38	187,869 50
B Insurance Companies—Tax on Net Premiums	3,338,759 32	3,004,080 85
Non-Tax Revenue:		
C Return on Investments	102,733,916 75	73,227,300 22
D Bullion and Coinage	3,253,179 32	1,731,286 21
E Services and Service Fees	434,717 82	337,066 32
Premium, Discount and Exchange		3,736,464 62
F Refunds of Expenditure	7,858 21	8,434 87
G Miscellaneous	7,316 83	17,710 47
Total Ordinary	109,941,539 63	82,250,213 06

		1948-49	1947-48
	Special Receipts and Other Credits—		
H	Refunds of Previous Years' War and Demobilization Expenditures	2,401,579 62	12,650,302 96
I	Miscellaneous War, Demobilization and Reconversion Revenues	136,016 92	395,092 67
J	Donations to the Crown	68,774 67	138,430 80
K	Canadian Wheat Board	120,642 71	15,671 35
	Non-Active Accounts:		
L	Saskatchewan Seed Grain Guarantees, 1936 and 1937		9,773,449 24
	Grand Total	$112,668,553 55	$105,223,160 08

Details

	Ordinary Revenue—		
	Tax Revenue:		
A	Chartered Banks—Note Circulation Tax		165,791 38
	The Chartered Banks Note Circulation Tax is collected under the authority of Part I of the Excise Tax Act, c. 179, R.S., as amended, at the rate of one-fourth of one per cent upon the average quarterly amount of the notes in circulation of each bank, *less* adjustments for notes in circulation outside of Canada.		
B	Insurance Companies—Tax on Net Premiums		3,338,759 32
	Part III of the Excise Tax Act, c. 179, R.S., as amended, levied a tax on net insurance premiums received by companies authorized under the laws of Canada or any province thereof, of (*a*) 2 per cent on net premiums of companies, other than an association of persons formed on the plan known as Lloyds or an exchange; (*b*) 3 per cent on net premiums received by every association of persons formed on the plan known as Lloyds and by every exchange. The tax does not apply to marine insurance. Under the same authority, a tax of 10 per cent was levied on net premiums paid by any resident of Canada for insurance on property with companies not authorized under the laws of Canada or any province thereof. For the fiscal year 1948-49, taxes on premiums of licensed companies amounted to $3,328,119.01 and taxes on insurance carried with unauthorized companies to $10,640.31.		
	Non-Tax Revenue:		
C	Return on Investments (for details, see Appendix 1 to this section, page F—47)		102,733,916 75
D	Bullion and Coinage:		
	Operation of the Royal Canadian Mint:		
	Gold—Refining charges, $145,341.47; handling charges, $681,197.27; gain on stock-taking at $20.67+ the ounce fine, $24,182.32; Assay Office, Vancouver—gain in operations, $17,166 14 (assaying and refining charges $4,521.31; handling charges, $12,207.89; gain on stock-taking, $436.94)	867,887 20	
	Coinage—Net gain on silver bullion and coinage, $1,606,171.19; gain on bronze coinage, $314,681.97; gain on nickel coinage, $464,588.96; *less* loss on steel coinage, $150	2,385,292 12	
			3,253,179 32
E	Services and Service Fees:		
	Royal Canadian Mint, assays, etc.	398,552 03	
	Bank Act Fees	10,481 25	
	Repayment by the chartered banks for bank inspection expenses for the calendar year 1948	25,590 04	
	Bond transfer fees	94 50	
			434,717 82
F	Refunds of Previous Years' Expenditures:		
	Transfer of an amount representing the balance of 1937-38 cheques that had not been presented for payment up to March 31, 1949. Provision is made under statutory authority for the honouring of these liabilities, so written off, if and when payment is demanded	6,273 84	
	Sundry	1,584 37	
			7,858 21
G	Miscellaneous		7,316 83
	Total Ordinary		109,941,539 63

Special Receipts and Other Credits—

H	Refunds of Previous Years' War and Demobilization Expenditures:		
	Refund by the Canadian Wheat Board in respect of advances, under authority of Vote 500, Main Estimates, 1947-48, for payments to millers and other manufacturers of wheat products	1,800,000 00	
	Credit resulting from the closing out of the United Kingdom General Settlement Account which was established in 1945-46 to record transactions in respect of the implementation of the terms of the Canada-United Kingdom Financial Settlement Agreement	589,663 79	
	Credit resulting from the utilization by the Department of External Affairs of Danish currency acquired by Canada in settlement of claim for supplies furnished by Canada and distributed as relief by the Combined Military Authorities	8,335 20	
	Sundry	3,580 63	
			2,401,579 62
I	Miscellaneous War, Demobilization and Reconversion Revenues:		
	Wartime Prices and Trade Board—fines for violation of price ceiling regulations	123,524 28	
	Sundry	12,492 64	
			136,016 92
J	Donations to the Crown		68,774 67
K	Canadian Wheat Board:		
	Surplus in 1947 Ontario Wheat Payment Account, including accrued interest to March 31, 1949	97,911 03	
	Balance of surplus—1946 Crop Account Flax Division, including accrued interest to March 31, 1949	22,731 68	
			120,642 71
	Grand Total		$112,668,553 55

Certified correct.

W. C. CLARK,
Deputy Minister of Finance.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
F–9	Stat.	Minister of Finance—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
F–10	68	Departmental Administration	1,203,482 81	1,185,846 20	934,265 90
F–10	Stat.	Express charges on tombac coin withdrawn from circulation	224 69	224 69	1,111 12
F–10	69	Bank Inspection (Inspector General of Banks' Office)	27,408 00	25,941 50	24,610 04
F–10	70	Royal Canadian Mint, including the Dominion of Canada Assay Office	923,150 34	906,987 50	656,688 62
			2,166,265 84	*2,130,999 89*	*1,628,675 68*
		SUPERANNUATION AND RETIREMENT BENEFITS			
F–11	71	Superannuation and Retirement Acts, Administration	262,439 20	261,666 76	218,328 08
F–11	72, 579	Government's contribution to the Superannuation Fund	4,050,000 00	4,050,000 00	3,488,226 14
F–11	Stat.	Civil Service Superannuation and Retirement Act	50,975 35	50,975 35	63,805 67
F–11	Stat.	Public Service Retirement Act	78,266 24	78,266 24	89,450 70
F–11	Stat.	Civil Servants' Widows' Annuities Act	52,206 85	52,206 85	58,044 20
F–12	Stat.	Royal Canadian Mint Act	8,300 65	8,300 65	11,837 02
			4,502,188 29	*4,501,415 85*	*3,929,691 81*

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		PUBLIC DEBT CHARGES			
F–12	Stat.	Interest on Public Debt—Funded Debt (including Treasury Bills)—			
		Payable in Canada	428,708,463 88	428,708,463 88	425,969,832 47
		Payable in London	321,248 44	321,248 44	330,246 96
		Payable in New York	8,901,267 13	8,901,267 13	5,587,800 00
		Other Liabilities	27,206,978 49	27,206,978 49	23,567,324 21
		Total Interest on Public Debt	*465,137,957 94*	*465,137,957 94*	*455,455,203 64*
F–12	Stat.	Annual Amortization of Bond Discount, Premiums and Commissions	8,517,772 32	8,517,772 32	10,052,136 37
		Servicing of Public Debt—			
F–12	Stat.	Redemption and Transfer of Bonds	30,880 35	30,880 35	51,119 56
F–12	73	Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.	439,500 00	300,031 98	304,877 66
F–13	Stat.	Cost of Loan Flotations	1,227,379 01	1,227,379 01	861,449 80
			475,353,489 62	*475,214,021 60*	*466,724,787 03*
		PREMIUM, DISCOUNT AND EXCHANGE			
F–13	Stat.	Premium, Discount and Exchange	110,804 85	110,804 85	
		SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES			
		Subsidies to Provinces			
F–13	Stat.	Nova Scotia	2,005,140 18	2,005,140 18	2,005,140 18
F–13	Stat.	Prince Edward Island	656,931 88	656,931 88	656,931 88
F–13	Stat.	New Brunswick	1,632,385 76	1,632,385 76	1,632,385 76
F–13	Stat.	Quebec	2,866,589 88	2,866,589 88	2,866,589 88
F–13	Stat.	Ontario	3,155,007 48	3,155,007 48	3,155 007 48
F–12	Stat.	Manitoba	1,715,622 58	1,715,622 58	1,722,201 78
F–13	Stat.	Saskatchewan	2,041,525 40	2,041,525 40	10,079,650 60
F–13	Stat.	Alberta	2,018,039 00	2,018,039 00	10,272,766 60
F–13	Stat.	British Columbia	1,003,439 86	1,003,439 86	1,003,439 86
			17,094,682 02	*17,094,682 02*	*33,394,114 02*
		Special Compensation to Provinces			
		Compensation to Provinces in lieu of certain taxes as provided in the Dominion-Provincial Tax Rental Agreements Act, c. 58, 1947—			
F–13	Stat.	Nova Scotia	10,672,954 76	10,672,954 76	7,525,029 36
F–13	Stat.	Prince Edward Island	1,769,705 51	1,769,705 51	1,226,392 08
F–13	Stat.	New Brunswick	8,477,570 94	8,477,570 94	5,866,363 29
F–13	Stat.	Manitoba	13,409,194 70	13,409,194 70	9,495,975 93
F–13	Stat.	Saskatchewan	14,069,522 51	14,069,522 51	10,261,021 11
F–13	Stat.	Alberta	14,021,392 63	14,021,392 63	9,903,880 44
F–13	Stat.	British Columbia	21,966,581 99	21,966,581 99	15,216,960 81
			84,386,923 04	*84,386,923 04*	*59,495,623 02*
		MISCELLANEOUS GRANTS AND CONTRIBUTIONS			
F–14	74	Canadian General Council of the Boy Scouts	15,000 00	15,000 00	9,000 00
F–14	75	Canadian Council of the Girl Guides Association	6,000 00	6,000 00	4,860 00
F–14	76	Royal Astronomical Society of Canada	2,000 00	2,000 00	1,620 00
F–14	77	Royal Canadian Academy of Arts	2,025 00	2,025 00	2,025 00
F–14	78	Canadian Writers Foundation	4,000 00	4,000 00	2,500 00
F–14	79	Canadian Olympic Association	17,500 00	17,500 00	17,500 00
F–14	Stat.	National Battlefields Commission	100,000 00	100,000 00	75,000 00
			146,525 00	*146,525 00*	*112,505 00*
		GENERAL			
F–14	80	Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or regulations	94,740 00	48,147 96	43,646 67

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		GENERAL—*Concluded*			
F 14	81 706 581	To provide for the expenses of the Comptroller of the Treasury's Office	11,136,864 43	11,103,116 12	10,634,426 84
F–16	82	Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration	63,331 00	33,196 32	40,655 23
F–16	83	Foreign Exchange Control Board—Administration	268,000 00	228,608 35	124,652 34
F–16	381	†Telephone Service at Ottawa	415,000 00	395,744 75	331,554 29
F–17	84	*To grant authority for the payment hereafter, of a secretarial allowance to each permanent civil servant appointed to perform the duties of principal Private Secretary to a Minister of the Crown	1 00		
F–17	934	*To provide for the expenses of a Commission to enquire into Prices	50,000 00	49,999 04**	
F–18	580	To authorize payment to Norman Bell of compensation at the rate of $18 per week in respect of injuries received while employed in the Overseas Office of the Comptroller of the Treasury, effective March 22, 1948	962 00	962 00	
F–18	Stat.	Redemption of Previous Years' Cheques	958 85	958 85	409 49
F–18	Stat.	Veterans, Business and Professional Loans Act	34,544 76	34,544 76	
F–18	Stat.	Farm Improvement Loans Act	4,819 99	4,819 99	
F 18	85 707	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases 15,000,000 00 *Less* transferred 10,116,256 39	4,883,743 61		
F–19	86	Unforeseen expenses, expenditure thereof to be subject to approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session 80,000 00 *Less* transferred 2,137 42	77,862 58		
			17,030,828 22	*11,900,098 14*	*11,175,344 86*
		PENSIONS AND OTHER BENEFITS			
F–20	Stat.	Gratuities to families of deceased employees	4,269 23	4,269 23	3,884 00
		Expenditures: from Appropriations not required for 1948-49	.....	.....	63,001,591 96
		Total Ordinary	600,795,976 11	595,489,739 62	639,466,217 38
		SPECIAL			
		Expenditures: from Appropriations not required for 1948-49	.....	.....	31,450,497 64
		DEMOBILIZATION AND RECONVERSION			
F–20	87	Wartime Prices and Trade Board—Administration	3,990,040 00	3,320,519 86	5,794,280 93
F–21	88	Commodity Prices Stabilization Corporation	18,000,000 00	14,910,943 14	34,341,383 86
F–22	89	Employees Plan—For purchase of Canada Savings Bonds—Administration	159,525 00	105,138 44	168,306 39
F–22	90	To provide, subject to the approval of the Treasury Board, for replacement of bonds lost in mails and for reimbursement of accounts incorrectly charged with repayments	5,000 00	15 98	633 45
F–22	91	To provide for expenses of the Cabinet Committee on Dominion-Provincial Relations	30,000 00	14,164 63	19,253 40
F–22	92	To provide for the payment of premiums on Dominion of Canada Sterling Securities	20,000 00	3,989 79	7,017 52

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
F–23	93	To provide, subject to the approval of the Treasury Board, for miscellaneous losses arising from the sale or distribution of War Savings Stamps, War Savings Certificates, Victory Bonds or Canada Savings Bonds....	3,000 00	1,288 03	842 26
F–23	94	To provide, subject to the approval of the Treasury Board, for miscellaneous and unforeseen expenses and for the temporary provision of recoverable advances for working capital purposes and for the re-advancing of any such advances repaid.....1,000,000 00			
		Less transferred to other departments..... 76,882 89			
			923,117 11	101,362 24	39,618 09
F–23	708	To provide for special works in the National Battlefields Park.....	13,000 00	12,593 63	17,012 28
F–23	582	To reimburse the Canadian Wheat Board in respect of carrying charges and other incidental expenses incurred by the said Board in respect of wheat sold for domestic requirements pursuant to Order in Council P.C. 3222 dated July 30, 1946.....	1,218,833 10	1,218,833 10	
F–24	583	To reimburse the Canadian Wheat Board for payments in respect of flour or food containing wheat for human consumption in Canada, pursuant to Order in Council P.C. 3376 dated July 28, 1948, as amended, for the period ending March 31, 1949.....	17,200,000 00	11,000,000 00	17,000,000 00
		Expenditures: from Appropriations not required for 1948-49.....	.....	.....	110,000 00
		Total Demobilization and Reconversion.....	41,562,515 21	30,688,848 84	57,498,348 18
		OTHER CHARGES			
F–25		Provision for Reserve for possible losses on ultimate realization of active assets.....	75,000,000 00	75,000,000 00	75,000,000 00
		Expenditures: from Appropriations not required for 1948-49.....	.....	.....	525 00
		Total Other Charges.....	75,000,000 00	75,000,000 00	75,000,525 00
		Grand Total.....	$717,358,491 32	$701,178,588 46	$803,415,588 20

* Complete title is shown in the following details.

† Under the Department of Public Works in the previous fiscal year.

** Expenditures were $142,018.71, of which $92,019.67 was charged to Vote 94.

Salary of Minister, Hon. D. C. Abbott, Salaries Act, c. 24, 1944.....$ 10,000 00

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....$ 2,000 00

The Hon. D. C. Abbott received travelling expenses of $1,028.10 which were charged to Vote 68.

Vote 68 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	780,881 00	780,881 00	780,881 00
Allotted from Vote 85, Salaries, etc.	205,492 81	205,492 81	205,492 81
Allowances	6,076 00	6,076 00	
Printing, Stationery and Office Equipment	90,000 00	88,000 00	80,461 44
Express on coin and silver bullion shipments	50,000 00	52,612 75	52,612 75
Travelling Expenses	18,000 00	12,387 25	10,003 09
A Sundries	53,033 00	58,033 00	56,395 11
	$1,203,482 81	$1,203,482 81	$1,185,846 20

This vote was provided for administrative expenses not exclusively related to any branch of the Department.

As at March 31, 1949, there were 477 salaried employees being paid from this vote, of whom 93 were permanent and 384 temporary.

A Includes $37,868.40 for rental of equipment and $5,219.93 for unemployment insurance.

Express charges on tombac coin withdrawn from circulation, Currency Act, c. 40, R.S.....$ 224 69

Payments were made under authority of P.C. 3068, July 23, 1946, to sundry chartered banks.

Vote 69 Bank Inspection (Inspector General of Banks' Office)

	Estimates	Allotments	Expenditures
Salaries	18,480 00	19,280 00	19,245 00
Rental	900 00	900 00	900 00
Travelling Expenses	3,000 00	2,200 00	1,687 59
Printing, Stationery and Office Equipment	500 00	500 00	252 26
Sundries	4,528 00	4,528 00	3,856 65
	$ 27,408 00	$ 27,408 00	$ 25,941 50

This vote was provided for the expenses of examinations and enquiries into the affairs and business of the chartered banks as required by section 56 of the Bank Act, c. 30, 1944, and the Quebec Savings Banks Act, c. 14, R.S. All expenses are assessed against the banks in the proportion which the assets of each bears to the total assets of all and repayments are credited to Revenues—Services and Service Fees.

As at March 31, 1949, there were 3 salaried employees being paid from this vote, of whom 1 was permanent and 2 temporary.

Vote 70 Royal Canadian Mint, including the Dominion of Canada Assay Office

	Estimates	Allotments	Expenditures
Salaries	556,637 00	597,637 00	597,637 00
Allotted from Vote 85, Salaries, etc.	128,719 34	128,719 34	128,719 34
Overtime	45,000 00	4,000 00	
Miscellaneous Current Expenses	4,000 00	9,400 00	8,702 03
Equipment, Machinery and Repairs	11,600 00	9,600 00	8,974 45
Power, Light and Gas	18,000 00	18,000 00	16,067 27
Supplies—Coining and Medal Work	50,300 00	47,300 00	43,570 32
Supplies—Refining and Assaying	68,500 00	53,500 00	50,380 53
Printing, Stationery and Office Equipment	30,000 00	49,000 00	47,375 33
Freight, Express and Cartage	2,500 00	4,000 00	3,906 89
Travelling Expenses	1,500 00	1,800 00	1,654 34
Contingent Reserve	6,394 00	194 00	
	$ 923,150 34	$ 923,150 34	$ 906,987 50

This vote was provided for expenses in connection with the operation of the Royal Canadian Mint, Ottawa, and the Assay Office, Vancouver, under the authority of the Royal Canadian Mint Act, c. 48, 1931, including the minting of silver, steel and bronze coin and the refining and assaying of gold bullion.

Of the above expenditures, those for the Assay Office, Vancouver, totalled $25,769.35 consisting of: salaries, $24,220.16; miscellaneous current expenses, $763.08; equipment—machinery and repairs, $11.85; supplies—refining and assaying, $465.83; printing, stationery and office equipment, $300.54; freight, express and cartage, $7.89.

As at March 31, 1949, there were 402 salaried employees being paid from this vote, of whom 102 were permanent and 300 temporary.

SUPERANNUATION AND RETIREMENT BENEFITS

Vote 71 Superannuation and Retirement Acts, Administration

	Estimates	Allotments	Expenditures
Salaries	212,016 00	212,016 00	212,016 00
Allotted from Vote 85, Salaries, etc.	42,348 20	42,348 20	42,348 20
Allowances	360 00	360 00	
Printing, Stationery and Office Equipment	5,000 00	5,000 00	4,816 30
Sundries	2,715 00	2,715 00	2,486 26
	$ 262,439 20	$ 262,439 20	$ 261,666 76

As at March 31, 1949, there were 135 salaried employees being paid from this vote, of whom 11 were permanent and 124 temporary.

Votes 72 and 579 Government's contribution to the Superannuation Fund..... 4,050,000 00
Expenditures.....$4,050,000 00

Regulations approved by P.C. 45/1147, June 16, 1927, pursuant to the Civil Service Superannuation Act, 1924, provide that the contribution by the Government to the Superannuation Fund shall be equal to the amount contributed by employees under the Act. The net current contributions to the fund by such employees in the fiscal year 1947-48 were $4,055,557.73 and there remains an undischarged liability of $5,557.73 in this respect.

Civil Service Superannuation and Retirement Act, c. 17, R.S., 1906.....$ 50,975 35

This represents superannuation allowances paid to civil servants appointed prior to April 1, 1893, and retired under the provisions of the above Act. Payments to those appointed on or after April 1, 1893, and eligible for superannuation under the above Act, are made from the Superannuation Account (see page F—30).

Public Service Retirement Act, c. 67, 1920.....$ 78,266 24

Under authority of this Act, provision was made for the retirement and payment of allowances, under stipulated conditions, to certain members of the Public Service who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S., 1906. Retirements were all effected prior to November 1, 1924, on which date the retirement provisions of the Act expired (c. 69, 1924).

Civil Servants' Widows' Annuities Act, c. 74, 1927.....$ 52,206 85

This Act provides that the Governor in Council may grant to a widow an annual allowance, payable until death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S., 1906, or would have received if, at the time of his death, he had been retired under the Act.

Royal Canadian Mint Act, c. 48, 1931 ..... **$ 8,300 65**

The Royal Mint became the Royal Canadian Mint, a branch of the Department of Finance on December 1, 1931, under the above authority, which included provision for payment to those employees who did not elect to become contributors under the provisions of the Civil Service Superannuation Act, c. 24, R.S., of the same benefits they would have received if they had remained under the provisions of the United Kingdom Superannuation Acts then in force.

Included in the pension to F. J. Cletheroe is a portion on account of service in the Royal Mint, London, England, which is recovered from the Government of the United Kingdom after the close of each fiscal year. The amount of $49.64 for the fiscal year 1947-48 was received during the current year and credited hereto.

PUBLIC DEBT CHARGES

Interest on Public Debt—Funded Debt (including Treasury Bills)—Consolidated Revenue and Audit Act, c. 27, 1931

Payable in Canada	**428,708,463 88**
Payable in London	**321,248 44**
Payable in New York	**8,901,267 13**
	437,930,979 45
Other Liabilities	**27,206,978 49**
	$465,137,957 94

Details of this expenditure are shown in Appendix 2 to this section, page F—49.

Annual Amortization of Bond Discount, Premiums and Commissions, Consolidated Revenue and Audit Act, c. 27, 1931 ..... **$8,517,772 32**

This amount is the portion applicable to the fiscal year 1948-49 of the net cost of bond discounts, premiums and commissions on loans issued, commencing with that of October 1, 1930. Such amount was credited to Deferred Charges—Unamortized Discounts and Commissions on Loans Account (see under Open Accounts further on in this section). Details, by loans, of the amount amortized will be found in Part I of this Report, page 38.

Servicing of Public Debt—Redemption and Transfer of Bonds, Consolidated Revenue and Audit Act, c. 27, 1931 ..... **$ 30,880 35**

Details of this expenditure will be found in Appendix 3 to this section, page F—52.

Vote 73 Servicing of Public Debt—Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.

	Estimates	Allotments	Expenditures
Services of fiscal agents, London, England	1,500 00	1,500 00	1,403 81
Commission for payment of coupon and fully registered interest	322,000 00	322,000 00	253,938 28
Fees for acting as registrar	1,000 00	1,000 00	144 00
Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges	100,000 00	100,000 00	43,910 50
To provide for losses incurred in the redemption of Canada Savings Bonds not arising from fault or negligence on the part of the redemption agent	10,000 00	10,000 00	
Sundries	5,000 00	5,000 00	635 39
	$ 439,500 00	$ 439,500 00	$ 300,031 98

Details of this expenditure will be found in Appendix 3 to this section, page F—52.

Cost of Loan Flotations—Consolidated Revenue and Audit Act, c. 27, 1931 ..... $1,227,379 01

The above amount represents expenses in connection with the issue and sale of Canada Savings Bonds, the organization of which was under the jurisdiction of the Bank of Canada (P.C. 2790, July 5, 1946).

A detailed breakdown of the above expenditures will be found in Appendix 4 to this section, page F—53.

As at March 31, 1949, there were no salaried employees being paid from the account.

The following voluntary workers received travelling expenses of $500 or over: S. G. Bartlett, $561.22; R. M. Bird, $522.45; P. A. Blackshaw, $763.88; J. R. Findley, $633.24; A. F. Francis, $567.85; N. L. MacNames, $884.32; F. P. Mallon, $794.77; G. C. Munro, $769.82; W. F. Munro, $542.85; W. A. Reid, $537.84; E. W. Simpson, $580.10; W. A. Wall, $706.71; L. F. Worsley, $712.

Contractors' security deposits amounting to $118,000 in bonds are in the custody of this Department in connection with contracts for the printing and engraving of bonds and other securities.

PREMIUM, DISCOUNT AND EXCHANGE

Premium, Discount and Exchange ..... $ 110,804 85

The above amount represents the excess of debits over credits in the Premium, Discount and Exchange Account at the close of the current fiscal year. Details of the operation of this account will be found under Sundry Suspense Accounts—see Open Accounts further on in this section.

SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES

Province	Subsidies	Special Compensation	Total
Nova Scotia	2,005,140 18	10,672,954 76	12,678,094 94
Prince Edward Island	656,931 88	1,769,705 51	2,426,637 39
New Brunswick	1,632,385 76	8,477,570 94	10,109,956 70
Quebec	2,866,589 88		2,866,589 88
Ontario	3,155,007 48		3,155,007 48
Manitoba	1,715,622 58	13,409,194 70	15,124,817 28
Saskatchewan	2,041,525 40	14,069,522 51	16,111,047 91
Alberta	2,018,039 00	14,021,392 63	16,039,431 63
British Columbia	1,003,439 86	21,966,581 99	22,970,021 85
	$ 17,094,682 02	$ 84,386,923 04	$101,481,605 06

Subsidies to Provinces ..... $ 17,094,682 02

Payments to provinces are shown in the first column of the above statement. Details will be found in Appendix 5 to this section, page F—54.

Compensation to Provinces in lieu of certain taxes as provided in the Dominion-Provincial Tax Rental Agreements Act, c. 58, 1947 ..... $ 84,386,923 04

Under the provisions of the above Act, the Minister of Finance may, on behalf of the Government of Canada, enter into an agreement with any of the provinces to provide, in accordance with, and subject to, such terms and conditions as may be so approved, that the Government of Canada will pay compensation, not exceeding the amount authorized by the Act, to the Government of the Province if that Government and the municipalities in that Province refrain from levying certain taxes for a limited period.

Agreements were entered into with all the provinces, with the exception of Ontario and Quebec. These agreements, which were effective April 1, 1947, provided for quarterly payments on June 30, September 30, December 31 and March 31 and, commencing with the current fiscal year, are subject to annual adjustment after the fifteenth day of September on the basis of the relevant ratios of population and the values of the gross national product per capita. Each province is guaranteed a minimum annual amount.

Payments to those provinces with which agreements have been effected are shown in the second column of the above statement.

MISCELLANEOUS GRANTS AND CONTRIBUTIONS

Vote 74	**Canadian General Council of the Boy Scouts**	$ 15,000 00
Vote 75	**Canadian Council of the Girl Guides Association**	$ 6,000 00
Vote 76	**Royal Astronomical Society of Canada**	$ 2,000 00
Vote 77	**Royal Canadian Academy of Arts**	$ 2,025 00
Vote 78	**Canadian Writers Foundation**	$ 4,000 00
Vote 79	**Canadian Olympic Association**	$ 17,500 00
	National Battlefields Commission, c. 57, 1908, as amended	$ 100,000 00

The last amount is a statutory grant to the National Battlefields Commission for the acquisition, management and control of national battlefields under the provisions of an Act respecting the National Battlefields at Quebec, c. 57, 1908, as amended. Section 1 of a 1948 amendment to the Act (c. 62, 1948) authorized payment out of the Consolidated Revenue Fund of Canada to the Commission of the sum of $100,000 a year for a period not exceeding 10 years from April 1, 1948. The accounts of the Commission are audited by the Auditor General of Canada pursuant to section 14 of the Act and his report in this connection will be found in Appendix 7, to this section, page F—67.

GENERAL

Vote 80 Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or regulations

		Estimates	Allotments	Expenditures
	Salaries	78,740 00	78,740 00	44,205 40
	Travelling Expenses	3,000 00	3,000 00	207 40
	Telegrams and Telephones	1,500 00	1,500 00	22 26
	Printing, Stationery and Office Equipment	3,000 00	3,000 00	562 67
	Reporting Service	2,000 00	2,000 00	
	Dominion Trade and Industry Commission	1,000 00	1,000 00	
	Sundries	3,000 00	3,000 00	650 23
A	Annuity to Retired Member of the Board	2,500 00	2,500 00	2,500 00
		$ 94,740 00	$ 94,740 00	$ 48,147 96

This vote was provided for the expenses of administering the Tariff Board Act, c. 55, 1931, under which, in respect of goods produced in or imported into Canada, inquiries into costs of raw materials, production, transportation, labour and prices are made and findings reported to the Minister of Finance. The Act also empowers the Board to hear, and give decisions on, appeals from tariff rulings of the Department of National Revenue. The Dominion Trade and Industry Commission Act, c. 59, 1935, provides for the establishment of commodity standards and investigations into complaints respecting unfair trade practices.

As at March 31, 1949, there were 10 permanent salaried employees being paid from this vote.

A Annuity to M. N. Campbell under the provisions of section 8 of the Act.

Votes 81, 706 and 581 To provide for the expenses of the Comptroller of the Treasury's Office

		Estimates	Allotments	Expenditures
	Salaries	8,383,000 00	8,399,000 00	8,399,000 00
	Allotted from Vote 85, Salaries, etc.	811,864 43	811,864 43	811,864 43
	Allowances	16,000 00		
	Printing, Stationery and Office Equipment	475,000 00	475,000 00	461,467 72
	Travelling Expenses	150,000 00	150,000 00	136,039 81
	Rental of Equipment	191,000 00	186,900 00	183,879 05
A	Sundries	175,000 00	172,000 00	169,140 06
B	Postage—Family Allowance Cheques	785,000 00	788,000 00	787,724 10
B	Postage—Registration of Income Tax Refund Cheques	150,000 00	154,100 00	154,000 95
		$ 11,136,864 43	$ 11,136,864 43	$ 11,103,116 12

This vote was provided to defray the expenses of the Office of the Comptroller of the Treasury in carrying out the duties imposed by the Consolidated Revenue and Audit Act, c. 27, 1931, including the issue of public moneys from the Consolidated Revenue Fund, the provision of accounting services for Government Departments, and other duties assigned by the Governor in Council.

As at March 31, 1949, there were 4,473 salaried employees being paid from this vote, of whom 1,067 were permanent and 3,406 temporary.

A A distribution of expenditures follows: freight and express, $5,808.82; machine inspections and repairs, $24,257.42; postage, $27,316; telephone and telegraph, $12,314.28; unemployment insurance, $58,139.24; miscellaneous, $41,304.30.

B Expenditures from these allotments represent payments to the Post Office Department.

A distribution of expenditure by offices follows:

	Salaries	Other Expenditures	Total
Office of the Comptroller	311,837 42	56,398 65	368,236 07
Central Pay Office	530,929 47	146,781 83	677,711 30
Cheque Disbursement Division	156,767 41	39,594 61	196,362 02
Cost Inspection and Audit Division	198,149 96	42,967 79	241,117 75
Special District Audit Office, Quebec	30,135 00	1,987 10	32,122 10
Regional Administrator, Regina	130,064 05	30,330 89	160,394 94
Regional Administrator, Vancouver	93,630 92	24,257 62	117,888 54
Treasury Office, London, England	50,742 00	32,239 30	82,981 30
Treasury Office, Department of—			
Agriculture	181,252 15	5,323 26	186,575 41
External Affairs, Prime Minister's Office and Privy Council	81,483 38	5,245 89	86,729 27
Fisheries	43,245 69	2,960 02	46,205 71
House of Commons	10,765 00	201 55	10,966 55
Justice	38,766 92	1,130 34	39,897 26
Labour	40,173 76	2,455 78	42,629 54
Unemployment Insurance Commission	741,514 37	43,092 56	784,606 93
Mines and Resources	333,589 21	13,971 92	347,561 13
National Defence	1,252,247 08	89,020 12	1,341,267 20
National Health and Welfare	1,141,048 76	1,010,659 70	2,151,708 46
National Revenue			
Customs and Excise Divisions	96,688 26	898 15	97,586 41
Taxation Division	412,838 31	192,889 63	605,727 94
Post Office	89,962 61	3,818 34	93,780 95
Public Printing and Stationery	62,181 59	2,086 50	64,268 09
Public Works and the Civil Service Commission	194,813 56	14,830 64	209,644 20
Reconstruction and Supply	68,969 38	504 78	69,474 16
National Film Board	51,738 31	2,963 49	54,701 80
Royal Canadian Mounted Police	109,948 34	2,362 86	112,311 20
The Senate	7,875 00	101 98	7,976 98
Trade and Commerce and the Secretary of State	98,738 82	4,777 65	103,516 47
National Research Council	187,503 15	20,528 92	208,032 07
Transport	210,858 42	8,888 22	219,746 64
Veterans Affairs	1,717,215 47	70,826 31	1,788,041 78
Soldier Settlement and Veterans' Land Act	535,190 66	18,155 29	553,345 95
	$ 9,210,864 43	$ 1,892,251 69	$ 11,103,116 12

"Other Expenditures" of the Treasury Office, Department of National Health and Welfare include postage of $787,724.10 on family allowance cheques; those of the Treasury Office, Department of National Revenue, Taxation Division, include postage of $154,000.95 on income tax refund cheques.

Expenses of district offices are included in the above amounts for the Cost Inspection and Audit Division and for the following Treasury Offices: Unemployment Insurance Commission, National Defence, National Health and Welfare, Public Works, Veterans Affairs, Soldier Settlement and Veterans' Land Act.

Vote 82 Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration

	Estimates	Allotments	Expenditures
Salaries	40,251 00	40,251 00	26,785 69
Fees	10,000 00	10,000 00	1,780 00
Travelling Expenses	2,500 00	2,500 00	194 94
Printing, Stationery and Office Equipment	1,000 00	1,000 00	290 37
Postage	1,000 00	1,000 00	393 25
Rents	500 00	500 00	
Filing and Legal Costs	2,500 00	2,500 00	2,077 80
Telephones and telegrams	500 00	500 00	266 18
A Land appraisals	4,000 00	4,000 00	798 00
Sundries	1,080 00	1,080 00	610 09
	$ 63,331 00	$ 63,331 00	$ 33,196 32

This vote was provided for the costs of (*a*) administration in connection with the facilitation of compromises and arrangements between insolvent farmers and their creditors in the Provinces of Quebec, Manitoba, Saskatchewan and Alberta and (*b*) certain administrative expenses in connection with the Municipal Improvements Assistance Act, c. 33, 1938.

As at March 31, 1949, there were 11 salaried employees being paid from this vote, of whom 1 was permanent and 10 temporary.

A This amount was paid to the Canadian Farm Loan Board.

Vote 83 Foreign Exchange Control Board—Administration

	Estimates	Allotments	Expenditures
Cost of Coin Shipments	10,000 00	30,000 00	27,807 31
Postage and Express	10,000 00	10,000 00	4,374 23
Telephones and Telegrams	43,000 00	30,000 00	28,128 94
Printing	50,000 00	80,000 00	68,089 92
A Enforcement Expenses	10,000 00	19,000 00	18,818 71
Public Information Program	135,000 00	87,000 00	70,653 77
Miscellaneous	10,000 00	12,000 00	10,735 47
	$ 268,000 00	$ 268,000 00	$ 228,608 35

Section 12 of the Foreign Exchange Control Act, c. 53, 1946, as amended, directs that the Bank of Canada in its capacity as fiscal agent for the Government of Canada shall without charge (*a*) act as technical adviser, agent and banker of the Board and deal in foreign currencies and transactions relating thereto and otherwise assist or act on behalf of the Board and (*b*) provide the Board with such officers, clerks and employees, premises and office supplies and equipment as may be required by the Board and pay travelling expenses of the said officers, clerks and employees.

Section 17 directs that the Board shall pay out of the Exchange Fund Account such remuneration in connection with the functions and services of authorized dealers pursuant to this Act as the Governor in Council may prescribe.

Section 13 directs that, except as provided by sections 12 and 17, the costs of administration of this Act shall be paid out of moneys provided by Parliament.

Expenditures were made by the Bank of Canada, which was reimbursed from the above vote.

A Legal fees included the following payments of $500 or over: F. P. Brais, Montreal, $648; Harries, Houser and Jones, Toronto, $706.50; Harold T. Hough, Windsor, Ont., $830.85; William E. Kelly, Windsor, Ont., $986.32; Locke, Guild, Lane, Sheppard and Yule, Vancouver, $611.51.

Vote 381 Telephone Service at Ottawa **415,000 00**
Expenditures ..... **$ 395,744 75**

The expenditures cover the costs of telephone service for the various departments at Ottawa and the telephones at the residences of the Ministers and their private secretaries, the Animal Laboratories, Hull, the Post Office, Hull, Lockhouses, Hog's Back and Long Island and R.C.M.P. Barracks, Rockcliffe. Exchange

service for offices is given through one large and six smaller branch exchanges and the expenditures were $422,110.49. Other expenditures were for direct telephone services, $8,656.21 and for printing of government directories, $2,648.26.

Repayments amounting to $37,670.21 by the Canadian Commercial Corporation, Central Mortgage and Housing Corporation, Unemployment Insurance Commission, War Assets Corporation and sundry other offices for the use of these services, were credited to this vote.

Vote 84 To grant authority for the payment hereafter, notwithstanding the provisions of the Civil Service Act or any other Act or Law, and subject to the approval of the Governor in Council in each case, of a secretarial allowance to each permanent Civil Servant appointed to perform the duties of principal Private Secretary to a Minister of the Crown (or other member of the Government, or to the Leader of the Opposition) in an amount sufficient to provide, with his permanent salary, annual compensation at a rate equal to the rate approved by the Governor in Council for such principal Private Secretaries who are not permanent Civil Servants ..... $ 1 00

Expenditures ..... nil

Payment of this allowance was made out of the vote from which the employee received his salary.

Vote 934 To provide for the expenses of a Commission to be appointed under Part I of the Inquiries Act, to enquire into prices and related subjects, as recommended by the Special Committee on Prices 50,000 00

Expenditures ..... $ 49,999 04

A further amount of $92,019.67 was provided from Vote 94 and expended in full. The total amount available for expenditures was, therefore, $142,019.67, and the expenditures as detailed below amounted to $142,018.71.

P.C. 3109, July 8, 1948, authorized the appointment of Commissioners to continue the inquiry initiated by the Special Committee on Prices, into and concerning price structures, factors leading to price and cost increases and increased profits margin in Canada, paying particular regard to essential commodities and services in common daily use. The Commission was authorized to depute any qualified person as a special Commissioner and to engage the services of counsel, technical advisers or other experts, clerks, reporters and assistants as they deem necessary or advisable.

P.C. 90/3400, July 29, 1948, as amended by P.C. 83/4055, September 10, 1948, authorized the rates of per diem allowances to be paid to the Chairman and members of the Commission and the payment of travelling and living expenses. The amended authority designated the Minister of National Health and Welfare as the Government's consultative authority for the Commission.

A distribution of expenditures follows:

	Salaries	10,623 34
A	Travelling Expenses	19,007 81
	Printing and Stationery	48,261 41
B	Fees to Commissioners	17,885 00
C	Legal Fees	16,000 00
D	Fees to Accountants	8,175 00
E	Special Services	8,257 00
F	Sundries	13,809 15
		$ 142,018 71

A Travelling expenses of $500 or over were paid to: C. A. Curtis, Chairman, $1,636.91; Mrs. T. W. Sutherland, Member, $3,853.38; H. C. Bois, Member, $1,079.40; H. A. Dyde, Counsellor, $2,694.05; Marcel Caron, Chartered Accountant, $1,220.40; J. R. M. Wilson of Clarkson, Gordon & Co., $500.36; H. J. Mackin, President of Canadian Western Lumber Co. Ltd., $629.50.

B Payment was made at the rate of $40 per diem to the Chairman and $30 per diem to the Members of the Commission as follows: C. A. Curtis, Chairman, $6,800; H. C. Bois, $4,290; Mrs. T. W. Sutherland, $6,795.

C H. A. Dyde was paid at the rate of $125 per diem and received $16,000.

D Clarkson, Gordon & Co. received $2,540 at the rate of $125 per diem and Marcel Caron, $5,635 at the rate of $70 per diem.

E Expenditures comprise fees for preparing monographs on subjects investigated by the Commission and the following received $500 or over: W. H. Poole, Kingston, Ont., $1,172.50; Clarence L. Barber, Hamilton, Ont., $1,440; Harriet Parsons, Toronto, $1,461; Maurice Lamontagne, Quebec, $930; G. L. Burton, Ste. Anne de Bellevue, Que., $792; B. S. Keirstead, Westmount, Que., $602.50.

F Expenditures include payments of $5,343.13 to the Canadian Reporting Co., for taking and transcribing evidence, and translation fees of $500 or over to the following: Pierre Chevassu, Ottawa, $1,292.59; Mrs. G. H. Cousineau, Ottawa, $536.25; Aurele Goyer, Montreal, $620.40; Paul Paradis, Eastview, Ont., $968.89; Adelard Chartrand, Ottawa, $634.21.

Vote 580 To authorize payment to Norman Bell of compensation at the rate of $18 per week in respect of injuries received while employed in the Overseas Office of the Comptroller of the Treasury, effective March 22, 1948 ..... **962 00**

Expenditures ..... **$ 962 00**

Redemption of Previous Years' Cheques, Consolidated Revenue and Audit Act, c. 27, 1931 ..... **$ 958 85**

This amount represents payment, or provision for payment, of outstanding cheques presented during the year, the amounts of which had previously been written off to Revenue.

Veterans' Business and Professional Loans Act, c. 69, 1946, as amended ..... **$ 34,544 76**

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the Consolidated Revenue Fund, pay to a bank the amount of loss sustained by it as a result of a loan made under conditions prescribed by the Act, to a veteran for the purchase of a business or for any purpose which may be deemed to benefit his business.

The above amount represented payment of 25 claims.

Farm Improvement Loans Act, c. 41, 1944-45 as amended ..... **$ 4,819 99**

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the Consolidated Revenue Fund, pay to a bank the amount of loss sustained by it as a result of a loan, under conditions prescribed in the Act, to a farmer for the improvement and development of his farm.

The above amount represented payment of 7 claims.

Votes 85 and 707 To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	**15,000,000 00**	
***Less* transferred to Vote 68, $205,492.81; Vote 70, $128,719.34; Vote 71, $42,348.20; Vote 81, $811,864.43; and to other Government Departments as detailed below, $8,927,831.61** ..	**10,116,256 39**	**$ 4,883,743 61**
Expenditures		**nil**

While no expenditures were made directly from this vote, the amount of $10,116,256.39 consists of the net expenditures from the amounts transferred to (*a*) Votes 68, 70, 71 and 81 of this Department and (*b*) other Departments as detailed below.

Department	Details	Amount
Agriculture	Vote 6, $8,502.89; Vote 7, $1,197.04; Vote 13, $5,702.55; Vote 16, $5,727.51; Vote 17, $46,360.48; Vote 19, $9,825.23; Vote 20, $57,566.77; Vote 27, $9,086.70; Vote 28, $33,441.83	177,411 00
Chief Electoral Officer	Vote 49, $3,492.23	3,492 23
Civil Service Commission	Vote 50, $31,086.63; †Vote 51, $49,758.04	80,844 67
Fisheries	Vote 95, $13,411.38; Vote 101, $44,183.28	57,594 66
Justice	Vote 121, $1,525.79; Vote 126, $7.64	1,533 43

Department	Details	Amount
Labour	Vote 131, $9,144.79; Vote 132, $44,038.25; Vote 134, $500.31; Vote 135, $3,254.34; †Vote 141, $832.60	
Unemployment Insurance Commission	Vote 138, $554,104.53	611,874 82
Legislation		
The Senate	Vote 151, $15,804.13	
House of Commons	Vote 154, $6,316.95; Vote 155, $5,000	
Library of Parliament	Vote 159, $11,473.42	38,594 50
Mines and Resources		
Administration	Vote 161, $14,045.36	
Mines, Forests and Scientific Services	Vote 162, $6,881.05; Vote 163, $814.22; Vote 165, $4,569.93; Vote 166, $10,903.43; Vote 169, $18,883.79; Vote 173, $7,805.71; Vote 175, $4,656.50; Vote 186, $789.25; Vote 189, $10,033.82; Vote 190, $5,241.97; Vote 192, $1,305.13	
Lands and Development Services	Vote 193, $2,598.54; Vote 200, $373.56	
Indian Affairs	Vote 213, $19,254.28	
Immigration	Vote 221, $43,375.11	151,531 65
National Health and Welfare	Vote 250, $15,444.53; Vote 274, $3,783	19,227 53
National Revenue		
Customs and Excise	Vote 293, $146,830.22; Vote 294, $176,381.93; Vote 295, $1,471,507.99	1,794,720 14
Post Office	Vote 310, $4,614,830.19; Vote 311, $26,213.30; Vote 312, $97,280.74; Vote 313, $3,393.51; Vote 314, $33,646.67	4,775,364 41
Privy Council Office	Vote 317, $6,415.98	6,415 98
Public Archives	Vote 320, $9,032.28	9,032 28
Public Printing and Stationery	Vote 325, $6,669.26	6,669 26
Public Works	Vote 351, $8,177.29; Vote 364, $1,078.52; Vote 368, $1,828.96	11,084 77
Reconstruction and Supply		
National Film Board	Vote 301, $5,102.53; Vote 303, $16,521.79; Vote 304, $39,340; Vote 305, $5,980.37	66,944 69
The Secretary of State	Vote 428, $5,955.12; Vote 429, $11,513.82; Vote 430, $5,855.12; Vote 431, $5,227.79; Vote 432, $37,010.79; Vote 435, $3,540.42; Vote 436, $19,612.26; Vote 438, $530.26	89,245 58
Trade and Commerce	Vote 444, $5,159.44; Vote 448, $1,016.16; Vote 449, $9,445.66; Vote 450, $3,162.69; Vote 452, $7,532.31; Vote 453, $17,291.89; Vote 454, $169,154.96; Vote 455, $6,082.87; Vote 456, $626.75; Vote 458, $105,653.99; †Vote 407, $135,308.87	460,435 59
Transport	Vote 463, $85,803.14; Vote 465, $6,888.46; Vote 466, $366,706.30; Vote 471, $1,881.65; Vote 472, $10,652.69; Vote 475, $23,982.42; Vote 484, $973.61; Vote 520, $16,679.76; Vote 386, $8,233.74; Vote 464, $25,156.26;	546,958 03
Veterans Affairs	Vote 538, $11,361.82; Vote 539, $7,494.57	18,856 39
	Total	$8,927,831 61

†Demobilization and Reconversion vote.

Vote 86 Unforeseen expenses, expenditure thereof to be subject to approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session	**80,000 00**	
***Less* transferred to other Departments**	**2,137 42**	
		$ 77,862 58
Expenditures		**nil**

While no expenditures were made directly from this vote by this Department, the amount of $2,137.42 consists of the net expenditures from the amounts transferred to other departments as follows: Privy Council Office, $500; Public Archives, $1,209.09; The Secretary of State, $428.33.

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... **$ 4,269 23**

Expenditures by other departments are included in the pertinent sections. The total expenditures of $134,217.91 under the above statutory authority were, by Departments, as follows: Agriculture, $4,614; Auditor General's Office, $500; Civil Service Commission, $1,683.32; External Affairs, $1,250; Finance, $1,269.23; Fisheries, $400; Labour, $12,886; Legislation—House of Commons, $1,424; Mines and Resources, $9,090; National Defence, $8,770.44; National Health and Welfare, $3,511; National Revenue, $12,200; Post Office, $31,913.20; Public Printing and Stationery, $2,134.90; Public Works, $6,064; Royal Canadian Mounted Police, $262; The Secretary of State, $1,060; Trade and Commerce, $7,669.32; Transport, $10,642.50; Veterans Affairs, $13,874.

DEMOBILIZATION AND RECONVERSION

Vote 87 Wartime Prices and Trade Board—Administration

		Estimates	Allotments	Expenditures
A	Temporary Assistance	2,930,540 00	2,830,540 00	2,612,403 86
B	Travelling Expenses	285,000 00	285,000 00	246,670 79
	Printing	150,000 00	250,000 00	147,904 08
	Stationery	62,000 00	62,000 00	19,451 05
	Telephones	75,000 00	75,000 00	44,450 76
	Telegrams	20,000 00	20,000 00	6,304 41
C	Legal and Audit	150,000 00	175,000 00	144,615 76
	Advertising			
	Farmers' Bulletins	20,000 00	20,000 00	106 40
	Miscellaneous Advertising	10,000 00	10,000 00	
	Radio General-Miscellaneous	10,000 00	10,000 00	153 34
	Space in Press-General Miscellaneous	60,000 00	60,000 00	4,356 92
	Rentals	30,000 00	30,000 00	44 00
	Emergency Import Control Division	75,000 00	45,000 00	14,636 98
		205,000 00	*175,000 00*	*19,297 64*
	Postage	65,000 00	65,000 00	43,185 13
	Freight and Express	12,500 00	12,500 00	2,709 60
D	Sundries	35,000 00	40,000 00	33,526 78
		$3,990,040 00	$3,990,040 00	$3,320,519 86

The Wartime Prices and Trade Board was constituted by P.C. 2516, September 3, 1939, under authority of the War Measures Act, 1914 "to provide safeguards under war conditions against any undue enhancement in the prices of food, fuel and other necessities of life, and to ensure an adequate supply and equitable distribution of such commodities." From September 3, 1939, to December 1, 1941, the Board's activities were confined to selective controls of supplies and prices. The overall price ceiling became effective December 1, 1941, under authority of P.C. 8527, November 1, 1941, establishing the "Maximum Prices Regulation" and the powers of the Board to administer the ceiling were broadened by P.C. 8528, November 1, 1941. The "Maximum Rentals Regulations" were authorized by P.C. 9865, and the "Wartime Leasehold Regulations" by P.C. 9029, both dated November 21, 1941. The terms of the "Maximum Prices Regulations" stipulate that the highest prices at which any person may sell any goods, or services defined in the regulations, is the highest lawful price at which he sold those goods or services during what is known as the "basic period" —September 15 to October 11, 1941—unless the Wartime Prices and Trade Board has ordered otherwise. To maintain equitable and orderly distribution of goods in short supply, the Board issued a number of orders to regulate distribution, and administered coupon rationing of various food items. Assistance was also given through payment of subsidies, modification or remission of duties and taxes and government bulk purchasing when the "squeeze" could not be absorbed or offset by trade and industry.

Of a number of Crown Companies which were incorporated to assist the Board in controlling prices and maintaining supply, the Commodity Prices Stabilization Corporation Limited, and the Canadian Sugar Stabilization Corporation Limited are still in operation. The following vote provides for the expenses of the former and the details of operations of both Corporations will be found in the Balance Sheets and supporting schedules in Appendix 6, page F—59.

Various decontrol measures were completed or initiated during the current fiscal year.

The Emergency Import Control Division was established in 1947-48 for the purpose of issuing import permits on a quota system under authority of P.C. 4678, November 12, 1947, which imposed Emergency Import Control Regulations for the conservation of foreign exchange. The Emergency Exchange Conservation Act, c. 7, 1948, replaced this Order in Council authority.

As at March 31, 1949, there were 1,029 temporary salaried employees being paid from this vote.

A As at March 31, 1949, the following were receiving allowances at the rate of $15 per diem, and had been paid the amounts indicated:

Honourable Judges—J. C. Anderson, $645; J. A. Barry, $3,270; B. Boyd, $4,365; G. A. P. Brickenden; $2,835; A. G. Buckingham, $375; A. Caron, $1,455; H. W. Colgan, $60; M. M. Colquhoun, $420; J. J. Coughlin, $2,490; K. L. Crowell, $60; J. Desmarais, $4,335; J. B. Dickson, $180; A. E. Doak, $885; A. H. Dowler, $855; A. A. Dysart, $885; R. M. Edmanson, $1,530; W. O. Fulton, $30; A. J. Gordon, $120; L. A. Hanna, $1,080; J. A. Jackson, $2,310; C. J. Jones, $90; L. Lajoie, $3,990; S. Lane, $300; O. Legrand, $4,335; D. E. Lewis, $255; L. G. Lewis, $15; A. MacDonald, $30; J. W. MacDonald, $30; A. R. Macdonell, $2,895; J. E. Madden, $90; J. P. Madden, $735; C. W. A. Marion, $225; A. G. McDougall, $255; J. A. McGeer, $615; G. W. McPhee, $1,275; R. Millar, $1,395; G. M. Morrison, $255; J. T. Mulcahy, $285; D. Panneton, $1,410; G. Patterson, $30; A. Pettigrew, $4,125; J. A. S. Plouffe, $810; J. C. Reynolds, $375; W. T. Robb, $1,590; A. Roberts, $90; J. G. A. Robertson, $195; B. W. Roscoe, $75; L. Roy, $4,155; J. L. Ryan, $255; W. F. Schwenger, $1,665; E. A. Shaunessy, $225; J. A. Shea, $1,770; V. R. Smith, $735; H. J. Sullivan, $615; H. W. Whitla, $2,460; E. D. Woodburn, $75.

District Magistrates—H. Achim, $420; J. F. Bugeaud, $30; V. Chabot, $1,575; A. Gaudet, $885; A. Michaud, $1,725; J. Poisson, $720; A. Regnier, $3,270.

Others—D. J. Amiro, $135; C. Barnes, $3,975; J. Bennett, $2,985; E. Bernadet, $75; M. H. Bingeman, $1,740; A. Bisset, $1,665; A. Cantin, $4,815; E. J. Chambers, $135; H. P. Edge, $3,060; R. English, $3,585; E. S. Farr, $615; J. A. R. Gravel, $4,410; W. Grennan, $1,950; C. T. Harper, $2,610; M. Julien, $4,515; J. Kennedy, $1,530; J. B. Lander, $255; J. H. C. Lawrence, $855; V. Lemire, $1,140; E. M. Lyons, $345; M. Macaulay, $495; E. J. Marsh, $305; A. M. McIntyre, $2,475; L. A. McKinley, $975; E. W. Mingo, $795; G. A. Mordy, $285; E. M. Nicholson, $315; C. G. K. Nourse, $225; L. Prevost, $855; L. B. Ring, $1,035; J. R. Smith, $915; F. J. Waud, $1,110.

P.C. 33/2662, April 17, 1945, authorized the payment of allowances to S. A. Shoemaker and R. Hossack of $25 per day for each day actually engaged in hearing rental appeals and applications. Payments to the former were $6,350 and to the latter, $50.

B The following were paid travelling and living expenses of $500 or over:

Honourable Judges—B. Boyd, $645.70; G. A. P. Brickenden, $1,865.70; A. E. Doak, $2,411.26; L. A. Hanna, $922.49; A. R. Macdonell, $1,000.32; G. McPhee, $717.97; W. J. Robb, $991.73.

Others—R. Gravel, $878.15; W. Grennan, $786.67; C. T. Harper, $585.30; J. Kennedy, $758.97; A. M. McIntyre, $1,723.82; L. A. McKinley, $910.05; R. J. Smith, $706.56; District Magistrates, V. C. Chamot, $750.81 and A. Regnier, $1,311.92.

C The following received legal fees of $1,000 or over: J. D. Arnup, Toronto, $1,250.96; P. Baillargeon, St. Georges de Beauce, Que., $3,286.45; W. G. H. Bennett, Sault Ste. Marie, Ont., $1,321.57; U. Bourgeois, Joliette, Que., $2,109.75; W. H. Campbell, Vancouver, $8,132; E. F. Cragg, Halifax, $1,029; L. D. Crestohl, Montreal, $1,490.10; C. R. Davidson, Regina, $1,113.75; G. de L. Demers, Quebec, $1,251.25; G. M. Dent, Ottawa, $1,452.70; D. L. Desbois, Montreal, $9,773.99; L. Dugal, Riviere du Loup, Que., $2,349.37; A. Gendreau, Rimouski, Que., $1,266.20; L. W. Jacobs, Montreal, $1,163; J. R. Johnson, Toronto, $2,655.46; L. A. Kelley, Ottawa, $1,556.65; G. Lacroix, Montreal, $1,245.50; R. Larivee, Montreal, $1,806.75; J. M. Magwood, Toronto, $2,361.50; J. J. Martel, La Sarre, Que., $1,658.55; N. L. Matthews, Toronto, $1,244.51; T. McNicoll, Jonquiere, Que., $1,653.40; G. D. McPhedran, Toronto, $1,484.25; F. Monet, Montreal, $4,974.22; A. Montpetit, Montreal, $3,237.90; P. Monty, Montreal, $2,266.39; J. P. O'Reilly, Hamilton, Ont., $1,561.50; J. D. Pickup, Toronto, $1,930.05; C. Potvin, Roberval, Que., $1,213.35; P. F. Renault, Montreal, $1,556.20; J. L. Ross, Winnipeg, $3,067.34; G. A. Roy, Montreal, $2,892.35; P. Roy, Quebec, $3,812.95; J. C. Savage, Montreal, $1,518; J. Singer, Toronto, $6,107.26; E. Trottier, Montreal, $1,081; R. Turgeon, Montreal, $1,452.34.

D Includes services of rental appraisers on a fee basis as follows:

Montreal: J. D. Lachapelle, $2,409; P. Lachapelle, $3,036; E. Therien, $170; J. C. Van Horne, $10.
Ottawa: R. Lalande, $3,618.
Toronto: H. Nixon, $300; E. R. Wilson, $2,400.

Vote 88 Wartime Prices and Trade Board—Commodity Prices Stabilization Corporation 18,000,000 00
Expenditures.....$ 14,910,943 14

The Commodity Prices Stabilization Corporation Limited was incorporated in 1941 as a Crown Company under the Companies Act, c. 33, 1934, and placed under the control of the Wartime Prices and Trade Board for the purpose of assisting that Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and by bulk purchasing.

Advances to the Corporation for administrative and other expenses are recorded in the Open Account bearing the title of the Corporation (see further on in this section) and, as monthly statements of these expenses are received, the amounts are credited thereto and charged to this vote. At the beginning of the current fiscal year, the outstanding advance was $20,676,526.62. Accounting was received for the above amount of $14,910,943.14, leaving a balance of $5,765,583.48 to be accounted for.

The balance sheet of the Corporation as at March 31, 1949, and operating statement for the fiscal year 1948-49, as furnished and certified by the Auditor General, will be found in Appendix 6 to this section, page F—59.

Vote 89 Employees' Plan—For purchase of Canada Savings Bonds—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	153,060 00	153,060 00	101,629 83
Allowances	60 00	60 00	
Printing, Stationery and Office Equipment	3,000 00	3,000 00	2,175 38
Sundries	3,405 00	3,405 00	1,333 23
	$ 159,525 00	$ 159,525 00	$ 105,138 44

This vote was provided for expenses in connection with recording instalment payments and issuing, registering (where necessary) and mailing Canada Savings Bonds purchased by employees of the Federal Government.

As at March 31, 1949, there were 52 temporary salaried employees being paid from this vote.

Vote 90 Employees' Plan—To provide, subject to the approval of the Treasury Board, for replacement of Bonds lost in mails and for reimbursement of accounts incorrectly charged with repayments **5,000 00**

Expenditures ..... **$ 15 98**

Vote 91 To provide for expenses of the Cabinet Committee on Dominion-Provincial Relations

	Estimates	Allotments	Expenditures
Temporary Assistance and Fees	22,700 00	22,700 00	13,472 58
Travelling and Living Expenses, including those of Provincial Representatives	4,000 00	4,000 00	
Printing, Stationery and Office Equipment	2,500 00	2,500 00	399 73
Sundries	800 00	800 00	292 32
	$ 30,000 00	$ 30,000 00	$ 14,164 63

As at March 31, 1949, there were 6 temporary salaried employees being paid from this vote.

Vote 92 To provide for the payment of premiums on Dominion of Canada Sterling Securities **20,000 00**

Expenditures ..... **$ 3,989 79**

Expenditures are payments of premiums on certain securities, held by residents of the United Kingdom, which were redeemed in the present fiscal year.

Vote 93 To provide, subject to the approval of the Treasury Board, for miscellaneous losses arising from the sale or distribution of War Savings Stamps, War Savings Certificates, Victory Bonds or Canada Savings Bonds **3,000 00**
Expenditures ..... **$ 1,288 03**

Vote 94 To provide, subject to the approval of the Treasury Board, for miscellaneous and unforeseen expenses and for the temporary provision of recoverable advances for working capital purposes, and for the readvancing of any such advances repaid **1,000,000 00**
A *Less* **transferred to other Departments** **76,882 89**
923,117 11
B **Expenditures** ..... **$ 101,362 24**

A Department of:

External Affairs	73,899 72
National Health and Welfare	2,686 18
Transport	293 99
	76,879 89
Reconstruction and Supply (National Film Board)	1 00
The Secretary of State	1 00
Trade and Commerce (National Research Council)	1 00
	$ 76,882 89

Details in respect of the above transfers will be found under the relevant sections. Expenditures amounted to $76,879.89. The last three items authorized recoverable advances for working capital which were subsequently refunded. The original allotments were then reduced to the nominal sums of $1 each as representing authority to operate the accounts.

B Details of expenditures by this Department follow:

Claims for damages arising out of the Halifax Explosion, July 18 and 19, 1945, Rosalind E. Gregory, $4,242.57; Florence McCurdy, $5,100	9,342 57
Payment for additional expenses of Royal Commission on Prices	92,019 67
	$ 101,362 24

Vote 708 To provide for special works in the National Battlefields Park **13,000 00**
Expenditures ..... **$ 12,593 63**

This vote was additional to the amount of $100,000 available under statutory authority and was provided to cover the cost of flood lights, treatment of trees, shrubs, etc., and other improvements. Payment of the amount of $13,000 was made to the National Battlefields Commission in the form of accountable advances and the unexpended balance was refunded at the close of the fiscal year.

The accounts of the Commission are audited by the Auditor General of Canada, pursuant to the provisions of section 14 of an Act respecting the National Battlefields at Quebec, 1908, and his report in this connection will be found in Appendix 7 to this section, page F—67.

Vote 582 To reimburse the Canadian Wheat Board in respect of carrying charges and other incidental expenses incurred by the said Board in respect of wheat sold for domestic requirements pursuant to Order in Council P.C. 3222 dated July 30, 1946 ... **1,218,833 10**
Expenditures **$1,218,833 10**

P.C. 3222, July 30, 1946, authorized the Canadian Wheat Board to dispose of all wheat delivered to it by producers during the pool period commencing August 1, 1946. The Order in Council set the price to be charged for wheat sold for domestic requirements at $1.25 per bushel for wheat of the grade Number One

Manitoba Northern, basis in store Fort William/Port Arthur or Vancouver. Carrying charges and other incidental expenditures incurred by the Board in respect of wheat sold for domestic requirements were to be reimbursed from moneys appropriated by Parliament.

This policy was discontinued under authority of P.C. 1061, March 21, 1947, which provided, *inter alia*, that as from February 18, 1947, carrying costs incurred by the Board would no longer be payable by the Federal Government but would be collectable from purchasers of domestic wheat.

The above vote was provided to reimburse the Board for the period August 1, 1946 to February 17, 1947, inclusive, and included provision for interest at the rate of 3 per cent compounded monthly from the end of the crop year to date of settlement. Payment was made subject to possible adjustment arising from Treasury Board decision as to the interest rate to be allowed.

Vote 583 To reimburse the Canadian Wheat Board for payments in respect of flour or food containing wheat for human consumption in Canada, pursuant to Order in Council P.C. 3376 dated July 28, 1948, as amended, for the period ending March 31, 1949 ..... **17,200,000 00**

Expenditures ..... **$ 11,000,000 00**

P.C. 3376, July 28, 1948, authorized Canadian Wheat Board Regulations, effective August 2, 1948, under which the Board was to sell wheat of the grade Number One Manitoba Northern, basis in store Fort William/Port Arthur or Vancouver, used to fill domestic requirements, at the price of $2 per bushel, plus appropriate carrying charges and additional forwarding and diversion charges. When the wheat thus sold by the Board is used for the manufacture of flour and food, other than alcohol, for human consumption in Canada, the purchasers are entitled to receive from the Board a refund of 46½ cents per bushel. The refund was originally set at 45 cents but the increase was authorized, effective September 1, 1948 by P.C. 4287, September 29, 1948. The Board was to be reimbursed from moneys appropriated by Parliament for the total amount of refunds paid, for interest on the refunds and for expenditures incurred in connection with their payment.

The above vote was provided to reimburse the Board for the period August 2, 1948 to the end of the fiscal year and the following statement reflects the transactions in respect of advances and accountings therefor:

	Dr.	Cr.
Advances from Vote 583	11,000,000 00	
Accountings in the form of statements certified by the Comptroller of the Canadian Wheat Board		
Payments		8,866,388 97
Rebates from purchasers other than processors	40,699 22	
Interest and bank charges		39,008 50
Balance to be accounted for		2,135,301 75
	$ 11,040,699 22	$ 11,040,699 22

In previous fiscal years, advances were made to the Board for payments beginning with the crop year 1942-43 to millers and other manufacturers of wheat products for domestic human consumption who were required, under the price ceiling regulations, to market their products at 1941 prices. The ceiling was removed on September 15, 1947 and payments were to be made on such products sold and delivered before midnight, September 13, 1947.

Following is a summary of the transactions in this respect, subsequent to those shown in Public Accounts, 1948 (page F—22).

	Dr.	Cr.
Balance to be accounted for—March 31, 1948	1,688,548 00	
Accountings in the form of statements certified by the Comptroller of the Canadian Wheat Board—		
Net payments during 1948-49		162,185 28
Net rebates from purchasers other than processors	189 89	
Net rebates received under profit control through the Commodity Prices Stabilization Corporation Ltd.	665,759 18	
Freight differential on domestic flour sales (P.C. 5144, December 16, 1947)		316,004 04
Interest earned, *less* interest and bank charges paid	9,675 80	
Administration costs for period August 1, 1947 to July 31, 1948		33,103 56
Refund		1,800,000 00
Balance to be accounted for		52,879 99
	$ 2,364,172 87	$ 2,364,172 87

Payments totalling $5,000 or over in respect of both of the above activities were made as follows: Aurora Flour & Feed Mills Ltd., Aurora, Ont., $8,785.43; Canadian Shredded Wheat Co. Ltd., Niagara Falls, Ont., $17,696.10; S. J. Cherry & Sons Ltd., Preston, Ont., $32,560.57; Collingwood Milling Co., Collingwood, Ont., $8,547.82; Copeland Flour Mills Ltd., Midland, Ont., $344,739.78; Delta Flour Mills Ltd., Vancouver, $10,001.74; Dutton Flour Mills, Dutton, Ont., $9,967.39; Ellison Milling & Elevator Co. Ltd., Lethbridge, Alta., $158,815.55; General Foods Ltd., Windsor, Ont., $10,543.14; Great Star Flour Mills Ltd., St. Mary's, Ont., $35,453.33; Hunt Milling Corporation Ltd., London, Ont., $18,454.83; Dr. Jackson Foods Ltd., Toronto, $7,434.48; Wm. Knechtel & Son Ltd., Hanover, Ont., $13,224.39; Lake of the Woods Milling Co. Ltd., Winnipeg, $1,215,184.51; Lakeside Milling Co. Ltd., Toronto, $95,986.96; Maple Leaf Milling Co. Ltd., Toronto, $1,250,078.33; McCarthy Milling Co. Ltd., Streetsville, Ont., $60,829.23; McDonald & Robb Ltd., Valleyfield, Que., $33,631.84; Melville Milling Co. Ltd., Melville, Sask., $5,297.05; Midland Flour Mills Ltd., St. Boniface, Man., $68,007.30; North West Mill & Feed Co. Ltd., Edmonton, $6,947.45; Ogilvie Flour Mills Co. Ltd., Montreal, $1,509,497.25; Purity Flour Mills Ltd., Toronto, $1,048,117.30; Quaker Oats Co. of Canada Ltd., Peterborough, Ont., $304,699.74; Renown Mills Ltd., Calgary, Alta., $113,342.64; Robin Hood Flour Mills Ltd., Moose Jaw, Sask., $1,832,440.73; St. Lawrence Flour Mills Co. Ltd., Montreal, $540,172.15; Saskatchewan Federated Co-Operatives Ltd., Outlook, Sask., $19,179.42; Snider Flour Milling Co. Ltd., St. Jacob's Ont., $6,335.05; Soo Line Mills Ltd., Winnipeg, $23,836.72; Sunny Boy Ltd., Camrose, Alta., $9,321.98; Swift Current Flour Mills Ltd., Swift Current, Sask., $24,688.66; Tavistock Milling Co. Ltd., Tavistock, Ont., $15,999.35; T. H. Taylor Co. Ltd., Chatham, Ont., $33,010.94; Weyburn Flour Mills Ltd., Weyburn, Sask., $44,798.56; Yorkton Milling Co. Ltd., Yorkton, Sask., $10,171.05.

OTHER CHARGES

Provision for Reserve for possible losses on ultimate realization of active assets..... $ 75,000,000 00

This amount increases the reserve and the offsetting credit entry was to the Open Account, under [15] Reserve for Certain Contingent Liabilities—see further on in this section.

The total provided, since the establishment of the account in 1940-41 to the close of the current fiscal year, was $325,000,000.

Comparative Statement of Accounts Receivable

(Wartime Prices and Trade Board)

	March 31, 1949	March 31, 1948
Current Year	25,193 10	32,019 65
Previous Years—Collectable	15,062 96	29,901 30
—Uncollectable	515 15	315 15
	$ 40,771 21	$ 62,236 10

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[1] Cash and Other Current Assets				
A (a) *Cash*—				
(i) In Current Deposits				
Canada	13,273,996 40	9,229,423,709 15	9,181,195,136 88	61,502,568 67
London	6,668,130 22	4,020,866 98	7,286,443 01	3,402,554 19
New York	14,580,735 32	377,418,667 05	369,016,866 77	22,982,535 60
	34,522,861 94	*9,610,863,243 18*	*9,557,498,446 66*	*87,887,658 46*
(ii) In Special Deposits				
Bank of Canada Special Funds—				
Bond Redemption Account	1,258,055 56	4,395,200,000 00	4,396,241,916 94	216,138 62
War Savings Certificates Redemption Account	435,930 07	50,000,000 00	49,909,447 63	526,482 44
Interest Account	758,318 42	401,000,000 00	401,109,231 96	649,086 46

		Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
	[1] Cash and Other Current Assets —*Concluded*				
	Bank of Montreal, London Special Funds—				
	Bond Redemption Account	658,917 68	6,609 67	157,352 71	508,174 64
	Interest Account	4,029 49	335,232 44	333,470 11	5,791 82
	Bank of Montreal, New York Special Funds—				
	Interest Account	3,151 50	116,952 50	116,480 00	3,624 00
	Securities Account	400,492 85	91,913 01	100,121 93	392,283 93
		3,518,895 57	*4,846,750,707 62*	*4,847,968,021 28*	*2,301,581 91*
	(iii) In Blocked Currency				
	Denmark		208,380 00	8,335 20	200,044 80
	Spain		282,003 42		282,003 42
			490,383 42	*8,335 20*	*482,048 22*
		38,041,757 51	14,458,104,334 22	14,405,474,803 14	90,671,288 59
	(*b*) *Other Liquid Assets*—				
B	(i) Foreign Exchange Control Board—				
	Cash and Securities	621,192,875 33	475,000,000 00	25,000,000 00	1,071,192,875 33
C	(ii) Securities Investment Account	672,948,438 14	396,456,861 99	613,635,680 99	455,769,619 14
		1,294,141,313 47	871,456,861 99	638,635,680 99	1,526,962,494 47
	(*c*) *Working Capital Advances*—				
	(i) Departmental:				
D	Assay Office, Vancouver, Gold and Silver Purchase Account	75,182 75	3,022,835 70	3,070,565 71	27,452 74
	Royal Canadian Mint—				
E	Gold Purchase Account	6,832,013 83	73,098,473 30	73,704,747 75	6,225,739 38
F	Silver Coinage and Alloy Purchase Account	415,221 63	2,808,230 75	2,821,256 00	402,196 38
F	Silver Purchase—War Medals Account	365,765 78	715,874 42	491,183 50	590,456 70
F	Silver Bullion Purchase Account	564,602 26	384,664 62	573,836 89	375,429 99
F	Nickel Purchase Account	86,715 88	584,250 41	631,500 00	39,466 29
F	Copper Purchase Account	228,676 04	542,515 35	693,968 45	77,222 94
F	Steel Purchase Account		305 83	150 00	155 83
		8,568,178 17	*81,157,150 38*	*81,987,208 30*	*7,738,120 25*
	(ii) Crown Corporations:				
G	Commodity Prices Stabilization Corporation	20,676,526 62		14,910,943 14	5,765,583 48
H	Export Credits Insurance Corporation	5,000,000 00			5,000,000 00
		25,676,526 62		*14,910,943 14*	*10,765,583 48*
		34,244,704 79	81,157,150 38	96,898,151 44	18,503,703 73
	[2] Loans to, and Investments in, Crown Agencies				
I	(*a*) Bank of Canada Capital Stock	5,920,000 00			5,920,000 00
J	(*c*) Canadian Farm Loan Board—				
	Advance for initial operating expenses	50,000 00			50,000 00
	Initial Capital Advances	5,000,000 00			5,000,000 00
	Capital Stock	2,241,838 00			2,241,838 00
	Bonds	13,800,000 00	1,800,000 00	750,000 00	14,850,000 00

		Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
	[2] Loans to, and Investments in, Crown Agencies—*Concluded*				
	Canadian Fisherman's Loan Act—				
	Initial Capital Advances.....	29,000 00			29,000 00
	Capital Stock	1,519 00			1,519 00
		21,122,357 00	*1,800,000 00*	*750,000 00*	*22,172,357 00*
	(*e*) *Miscellaneous*—				
K	Export Credits Insurance Corporation Capital Stock	5,000,000 00			5,000,000 00
		32,042,357 00	1,800,000 00	750,000 00	33,092,357 00
	[3] Other Loans and Investments				
	(*a*) *To Provincial and Municipal Governments*—				
	Provincial:				
L	Alberta — Consolidated Loans, 1947 Settlement	12,883,250 00		345,954 13	12,537,295 87
L	British Columbia—Consolidated Loans, 1947 Settlement	25,689,028 35		1,342,419 34	24,346,609 01
L	Manitoba—Consolidated Loans, 1947 Settlement	19,294,776 24		490,672 23	18,804,104 01
L	Saskatchewan—Consolidated Loans, 1947 Settlement	35,993,804 65		1,140,546 97	34,853,257 68
M	Saskatchewan—Power Commission	30,720 00		3,840 00	26,880 00
N	Saskatchewan—Seed Grain Advances, 1908	79,076 89		650 49	78,426 40
O	Saskatchewan—Seed Grain Loans Guarantee Act, 1938	8,707,469 31	2,482,801 18	4,276,874 11	6,913,396 38
	Municipal:				
P	Municipal Improvements Assistance Act, 1938	4,973,759 15		250,773 61	4,722,985 54
		107,651,884 59	*2,482,801 18*	*7,851,730 88*	*102,282,954 89*
	(*b*) *To United Kingdom and Other Governments*—				
Q	Belgium	65,596,000 00	1,135,534 26	2,124,000 00	64,607,534 26
Q	China	39,542,147 46	12,673,850 02	1,755,997 48	50,460,000 00
Q	Czechoslovakia	15,175,550 11	1,498,156 71		16,673,706 82
Q	France	206,345,000 00	44,698,900 19	8,371,900 19	242,672,000 00
R	France—Interim Credit Consolidated Interest		2,402,411 87	24,411 87	2,378,000 00
S	Greece	6,525,000 00			6,525,000 00
Q	Indonesia	11,600,000 00	3,852,188 21		15,452,188 21
Q	Netherlands	104,839,812 62	19,216,759 49	5,920,000 00	118,136,572 11
Q	Norway	20,364,891 77	3,292,093 30		23,656,985 07
S	Roumania	24,329,262 40			24,329,262 40
Q	Union of Soviet Socialist Republics	2,866,098 69			2,866,098 69
T	United Kingdom	331,479,233 30		29,486,733 11	301,992,500 19
U	United Kingdom—United Kingdom Financial Agreement Act, c. 12, 1946	1,008,000,000 00	37,000,000 00		1,045,000,000 00
		1,836,662,996 35	*125,769,894 05*	*47,683,042 65*	*1,914,749,847 75*
V	(*c*) Canada's subscription to capital of—				
	(i) International Monetary Fund	300,003,150 00			300,003,150 00
	(ii) International Bank for Reconstruction and Development	65,035,750 00			65,035,750 00
		365,038,900 00			*365,038,900 00*
	(*d*) *Miscellaneous*—				
W	Bank for International Settlements	272,785 84			272,785 84

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[3] Other Loans and Investments —*Concluded*				
X Montreal Turnpike Trust—Commutation Agreements	14,308 00			14,308 00
Y New Westminster Harbour Commission	978,037 23			978,037 23
Z Saint John Bridge and Railway Extension Co. Loan	433,900 00			433,900 00
	1,699,031 07			*1,699,031 07*
	2,311,052,812 01	128,252,695 23	55,534,773 53	2,383,770,733 71
[5] Deferred Charges				
AA Unamortized Discounts and Commissions on loans	72,654,440 11	1,648,224 70	8,517,772 32	65,784,892 49
[6] Sundry Suspense Accounts				
AB Bank of Montreal Provincial Notes Suspense Account	27,567 83			27,567 83
AC Blank Bonds Reserve Account	70,018 09			70,018 09
AD Canadian National Railways Exchange Suspense		71,119,139 52	71,119,139 52	
AE Canadian Sugar Stabilization Corporation Limited—Price Stabilization Contingency Reserve (Contra)	19,992,141 51		2,814,627 51	17,177,514 00
AF Cheque Adjustment Suspense	2,079 67	375 75		2,455 42
AG Depreciation on revaluation of Securities Investment Account	13,413,307 52	8,171,348 50	13,413,307 52	8,171,348 50
AH Retirement Fund Suspense	154 15			154 15
AI Revaluation deficit of the Foreign Exchange Control Board	28,807,124 67			28,807,124 67
AJ U.K. Financing Securities Suspense		115,361 45	115,361 45	
	62,312,393 44	79,406,225 22	87,462,436 00	54,256,182 66
	$3,844,489,778 33	$15,621,825,491 74	$15,293,273,617 42	$4,173,041,652 65

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt *				
AK (*a*) Matured Funded Debt Outstanding	34,117,428 63		557,566 52	34,674,995 15
(*b*) *Notes and Other Obligations payable on demand*—				
Compensation to Seigneurs	11,827 40			11,827 40
Dominion Stock Issue B, 3½%	3,700 00			3,700 00
Non-negotiable non-interest bearing notes	251,915,000 00			251,915,000 00
	251,930,527 40			*251,930,527 40*
(*c*) *Interest Due and Outstanding*—				
Unpaid Interest:				
Domestic Loans	77,039,421 92		4,398,341 63	81,437,763 55
Canada and New York Loans	9,245 00	602 50		8,642 50
New York Loans	751,164 49	252,785 11		498,379 38
London Loans	41,251 62		1,410 70	42,662 32
Unpaid Dividends:				
Province of Nova Scotia	795 80			795 80
Province of Prince Edward Island	867 25			867 25
Province of New Brunswick	1,279 00			1,279 00
Province of Canada	4,663 18			4,663 18
Province of British Columbia	33 67			33 67
Dominion Stock	3,717 33			3,717 33
Unpaid Warrants	49 36			49 36
	77,852,488 62	*253,387 61*	*4,399,752 33*	*81,998,853 34*

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt—*Concluded*				
(*d*) *Outstanding Cheques and Warrants*—				
Treasury Cheques	85,255,664 41	11,788,002 46		73,467,661 95
Outstanding Imprest Account Cheques—Finance	209 88	30 45		179 43
Less Unclaimed Registered Interest (Letter of Credit) Cheques Adjustment Account	*9 63*			*9 63*
	85,255,864 66	*11,788,032 91*		*73,467,831 75*
	449,156,309 31	12,041,420 52	4,957,318 85	442,072,207 64
[10] Deposit and Trust Accounts				
(*c*) *Miscellaneous*—				
AL Bank Circulation Redemption Fund	1,107,657 49	209,513 34	32,425 90	930,570 05
AM Canadian Sugar Stabilization Corporation Limited—Price Stabilization Contingency Reserve (Contra)	19,992,141 51	2,814,627 51		17,177,514 00
AN Companies in liquidation:				
Canadian Home Investment Company, Limited	4,878 80			4,878 80
Dominion Trust Company	8,931 10			8,931 10
Great North Insurance Company	344 70			344 70
Montreal Canada Fire Insurance Company	605 09			605 09
Ontario Fire Insurance Company	12,458 65			12,458 65
Rimouski Fire Insurance Company	3,030 53			3,030 53
Western Canada Fire Insurance Company	443 00			443 00
Western Mutual Fire Insurance Company	516 97			516 97
York County Loan and Savings Company	35,468 36			35,468 36
AO Canadian National Railways, Equipment Issue, 1923— Redemption Account	5,500 00			5,500 00
AO Canadian National Railways, Guaranteed Bond Issues, 1923 and 1924, and 1924-54	123,125 00	1,841,537 50	1,844,837 50	126,425 00
AP Common School Funds—Ontario and Quebec	2,677,770 70			2,677,770 70
AQ Defunct Banks:				
Bank of Vancouver	8,657 40			8,657 40
Banque du Peuple	6,349 82			6,349 82
Banque St. Hyacinthe	2,428 64			2,428 64
Banque St. Jean	67 61			67 61
Banque Ville Marie	4,669 59			4,669 59
Central Bank	2,225 94			2,225 94
Commercial Bank of Manitoba	328 36			328 36
Ontario Bank	21,592 71			21,592 71
AR King George V Silver Jubilee Cancer Fund for Canada	186,000 00	150,000 00		36,000 00
AS Home Bank Creditors — Relief Suspense	8,618 14			8,618 14
AT Penny Bank of Ontario—Outstanding Cheques		4 33	140 15	135 82
AU Unclaimed Dividends — Liquidations under the Bankruptcy Act	124,700 99	918 86	4,654 26	128,436 39
AV William Scott Estate	9,905 60	610 00	55 00	9,350 60
	24,348,416 70	5,017,211 54	1,882,112 81	21,213,317 97

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[11] Insurance, Pension and Guaranty Accounts				
(b) Insurance and Guaranty Funds—				
AW Insurance Fund—Civil Service ..	21,230,993 34	499,473 16	1,734,082 99	22,465,603 17
AX Government Officers' Guarantee Fund	522,545 69	2,203 16	44,087 98	564,430 51
AY War Damage Insurance—Special Account—General	96,329 04	2,614 13	509 21	94,224 12
	21,849,868 07	*504,290 45*	*1,778,680 18*	*23,124,257 80*
(c) Pension and Retirement Funds—				
AZ Superannuation Account	90,365,713 85	10,859,618 41	15,434,649 23	94,940,744 67
BA Retirement Fund—				
Civil Service	14,719,076 64	4,781,990 61	5,496,775 66	15,433,861 69
Central Pay Office		18,773 12	2,362,055 58	2,343,282 46
Canadian Farm Loan Board ...			2,023 95	2,023 95
	105,084,790 49	*15,660,382 14*	*23,295,504 42*	*112,719,912 77*
	126,934,658 56	16,164,672 59	25,074,184 60	135,844,170 57
[12] Deferred Credits				
BB Interest Special Account—Interest accrued—				
Canada Savings Bonds, 1947 ..	153,092 23	2,246,468 40	2,093,376 17	
Canada Savings Bonds, 1948			118,193 41	118,193 41
GENERAL				
BC Income Tax Deductions Suspense —Central Pay Office	135,784 76	14,897,804 50	14,828,544 41	66,524 67
BD Instalment Purchases of Bonds—Public Service—				
Ninth Victory Loan, 1945	1,748,820 52	185,018 88	16,999 66	1,580,801 30
Canada Savings Bonds, 1946 ...	129,133 37	566,670 77	437,537 40	
Canada Savings Bonds, 1947 ..	1,353,851 23	5,683,197 72	4,413,596 12	84,249 63
Canada Savings Bonds, 1948 ...		17,184 18	1,470,905 93	1,453,721 75
BE Unemployment Insurance Deductions Suspense — Central Pay Office	1,945,34	1,691,487 52	1,691,934 46	2,392 28
BF Military Relief Credits—Denmark		8,335 20	208,380 00	200,044 80
BG German Reparations—Spain			282,003 42	282,003 42
	3,522,627 45	25,296,167 17	25,561,470 98	3,787,931 26
[13] Sundry Suspense Accounts				
BH Canadian Wheat Board—Suspense	6,324,789 99			6,324,789 99
BI Cash Suspense—Unallocated Funds	3,967 32	5,988,127 69	6,048,278 75	64,118 38
BJ Ernest Davis Estate	6,268 81		114 50	6,383 31
BK George Henderson Keeler Estate .	655 14			655 14
BK George Mayo Estate	13,750 00		260 14	14,010 14
BL German Reparations Suspense	130,078 12		431,085 92	561,164 04
BM Loan Subscriptions at credit of subscribers in arrears—				
Victory Loan 1917-18-19	207,347 70	17 25		207,330 45
Victory Loan 1941	4,285 89	13 89	151 90	4,423 90
2nd Victory Loan, 1942	10,189 28	101 48	224 18	10,311 98
3rd Victory Loan, 1942	4,942 16		148 53	5,090 69
4th Victory Loan, 1943	5,296 12	129 32	275 50	5,442 30
5th Victory Loan, 1943	3,692 26	34 31	314 59	3,972 54
6th Victory Loan, 1944	2,490 38	68 90	108 79	2,530 27
7th Victory Loan, 1944	2,610 61	34 22	83 57	2,659 96
8th Victory Loan, 1945	2,168 97		176 65	2,345 62
9th Victory Loan, 1945	4,706 46	231 54	220 60	4,695 52
Canada Savings Bonds, 1946	229 03		4 06	233 09
Canada Savings Bonds, 1947	2 50	39 28	371 28	334 50

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[13] Sunday Suspense Accounts —*Concluded*				
BM Loan Subscriptions at credit of subscribers in arrears—Public Service				
2nd Victory Loan, 1942	2,205 54	582 70		1,622 84
3rd Victory Loan, 1942	5,646 90	2,616 41		3,030 49
4th Victory Loan, 1943	7,631 70	4,260 91		3,370 79
5th Victory Loan, 1943	6,060 29	3,154 35		2,905 94
6th Victory Loan, 1944	6,277 49	2,774 16		3,503 33
7th Victory Loan, 1944	13,934 21	8,003 30	336 00	6,266 91
8th Victory Loan, 1945	33,448 15	26,648 43	16 80	6,816 52
Canada Savings Bonds, 1946		813 36	2,095 06	1,281 70
BN Matured Bonds and Interest Unclaimed	73,952 30	1,475 00	726 50	73,203 80
BO Premium, Discount and Exchange		52,740,753 21	52,740,753 21	
BP Royal Canadian Mint—Handling Charges		699,543 16	699,543 16	
BQ Securities Division Suspense Account—Finance	313 78	554 77	513 77	272 78
BR Unclaimed Award, Registrar Exchequer Court of Canada, B.C. Admiralty District	1,831 17			1,831 17
BS Unclaimed Cheques Suspense—Finance	44,040 69	13 75	91 00	44,117 94
Comptroller of the Treasury	1,026 29			1,026 29
Wartime Prices and Trade Board	21 20		5 58	26 78
BT Unclaimed Drafts Suspense—Finance	1,233 77			1,233 77
BU Unclaimed War Damage Insurance Refunds	4,855 77	249 59	656 16	5,262 34
BV Unclaimed War Savings Certificates and Stamps	209,736 57	639 13	11,403 83	220,501 27
BW United Kingdom—General Settlement Account	737,201 60	738,191 72	990 12	
BX United Kingdom Loan Suspense Account		16,930,852 19	16,930,852 19	
BY Unredeemable Coupons Suspense	816 10	34,072 80	38,544 74	5,288 04
BZ Victory Loans 1917-18-19 Canvassers Suspense Account	1,620 83			1,620 83
CA War Savings Certificates—Instalment Suspense	1,320 75		560 40	1,881 15
CB Donations—Suspense		68,774 67	68,774 67	
CC Wartime Prices and Trade Board—Suspense	1,194 44	1,264 92	944 02	873 54
	7,881,840 28	77,254,036 41	76,978,626 17	7,606,430 04
[14] Province Debt Accounts				
CD				
British Columbia	583,021 40			583,021 40
Manitoba	3,578,941 20			3,578,941 20
New Brunswick	529,299 39			529,299 39
Nova Scotia	1,055,411 69			1,055,411 69
Ontario	2,848,289 52			2,848,289 52
Prince Edward Island	775,791 83			775,791 83
Quebec	2,549,213 61			2,549,213 61
	11,919,968 64			*11,919,968 64*
Less—				
Province of Nova Scotia—Suspense Account	40,139 91			40,139 91
Province of Prince Edward Island Land Account	782,402 33			782,402 33
Province of Quebec Debt Account	1,473,609 63			1,473,609 63
	2,296,151 87			*2,296,151 87*
	9,623,816 77			9,623,816 77

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[15] Reserve for Certain Contingent Liabilities				
CE				
(*a*) Reserve for possible losses on ultimate realization of Active Assets	170,881,788 38	12,600 00	75,000,000 00	245,869,188 38
[16] Funded Debt Unmatured *				
CF				
(*a*) Payable in Canada	15,290,808,921 83	183,445,013 02		15,107,363,908 81
(*b*) Payable in London	9,324,771 58	68,513 14		9,256,258 44
(*c*) Payable in New York	198,000,000 00		100,000,000 00	298,000,000 00
	15,498,133,693 41	183,513,526 16	100,000,000 00	15,414,620,167 25
	$16,290,483,150 86	$ 319,299,634 39	$ 309,453,713 41	$16,280,637,229 88

* Figures for the current fiscal year represent the net increase or decrease in these accounts [9] and [16].

A Cash in current deposits represents the total of the balances at credit of the Receiver General of Canada in the several banks in Canada, London and New York at the close of the relative fiscal years, while that in special deposits consists of balances in the hands of fiscal agents of the Government for the purchase or redemption of bonds and the payment of interest on the public debt, etc.

Cash in blocked currency accounts represents amounts in the currency of the relevant countries which are available for expenditures only within those countries for restricted purposes. The debit in the first account represents the current equivalent in Canadian dollars of the deposit of 1,000,000 kroner in Danmarks Nationalbank, Copenhagen, as a payment on account on Canada's share of the amount to be paid by the Government of Denmark to those countries which furnished essential supplies to liberated and conquered areas during the period of military operations commencing with the invasion of Europe on June 6, 1944. The credit in the account represents the utilization of 40,000 kroner by the Department of External Affairs. The debit in the second account is the current equivalent in Canadian dollars of 3,078,640 Spanish pesetas deposited in the Madrid branch of the Bank of London and South America Limited and represents Canada's share of the proceeds from the liquidation of certain German assets seized in Spain.

B Debits are advances to the Board which operates the Exchange Fund Account for the Minister of Finance under authority of the provisions of the Foreign Exchange Control Act, c. 53, 1946, while credits represent repayments. The amount transferred to Revaluation Deficit of the Foreign Exchange Control Board—see under [6], has been deducted from the opening balance. Interest on advances to December 31, 1948, at ⅛ per cent, amounting to $4,770,719.18 and profits for the calendar year 1948 amounting to $8,654,654.47, were received and credited to Revenue—Return on Investments.

C This account reflects the operations in securities investments, mainly in Government of Canada direct and guaranteed securities. The amount transferred to Depreciation on Revaluation of Securities Investment Account—see under [6], has been deducted from the opening balance.

D This account relates to the transactions in gold and silver at the Assay Office in Vancouver, a branch of the Royal Canadian Mint. Gold deposits, which include the silver content thereof, are purchased from mining companies and individuals for shipment to the Royal Canadian Mint, this account being debited with the value of the former transactions and credited with the value of the latter.

E Credits in this account result from the transfer of gold bullion to the Bank of Canada and sales of fine gold to the public while debits represent payments made by the Royal Canadian Mint for newly-mined gold, old jewelry, dental scrap, etc. and the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage.

F Credits in these accounts represent the face value of all coin issued to the Bank of Canada and in the case of the Silver Purchase Account, the proceeds of sales of fine silver to the public. Debits are: (*a*) the value of all metals purchased for coinage and medal purposes as well as the net value of mutilated coin withdrawn from circulation; and (*b*) the amount of the net operating profit for the year, which was transferred to Revenue—Bullion and Coinage. The closing balances represent the cost value of the metals on hand at that date.

G In this account are recorded the entries affecting the Commodity Prices Stabilization Corporation, Limited, which was incorporated in 1941 and placed under the control of the Wartime Prices and Trade Board for the purpose of assisting that Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies, and by bulk purchasing.

The opening balance represented the outstanding balance of advances made in previous fiscal years to the Corporation. Credits are monthly adjustments, the offsetting entries charging the expenditure account (Vote 88) with the subsidies paid, losses on commodity trading and administrative expenses. Appendix 6 to this section contains the Balance Sheet of the Corporation as at March 31, 1949 and operating statement for the fiscal year 1948-49.

H Subsection 3 of section 10 of the Export Credits Insurance Act, c. 39, 1944, prescribes that for any part of the subscription to the capital stock of the Corporation, the Minister of Finance shall pay to the Corporation an equal amount to be credited to capital surplus account. The closing balance represents the amount paid under this authority (see under Loans to, and Investments in, Crown Agencies).

I This account records the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount, $5,000,000 represents the par value of 100,000 shares of capital stock, and the balance, $920,000, premium paid in respect of the acquisition in 1938 of shares held by the public. Amounts of $225,000 from dividends and $19,107,147.20, being the Government's share of the net surplus for the year ending December 31, 1948, were credited to Revenue—Return on Investments.

J The advance for initial operating expenses was voted in the Supplementary Estimates of 1928-29 (Vote 505) and is repayable without interest.

Interest of $175,000 on initial capital advances was received and credited to Revenue—Return on Investments.

The bonds are held by the Government of Canada. The credit represents the redemption by the Board of $750,000 of its 3½ per cent bonds due January 2, 1960 while the debit reflects the purchase by the Government of Canada of $350,000 of the Board's 3 per cent bonds due December 1, 1958, and $1,450,000 due January 2, 1970. Interest amounting to $445,237.70 was received during the year and credited to Revenue—Return on Investments.

Interest on initial capital advances under the Canadian Fisherman's Loan Act was credited to Revenue—Return on Investments in an amount of $725.

K The Corporation was incorporated under the Export Credits Insurance Act, c. 39, 1944, to promote the revival of trade by the provision of Government guarantees to encourage exports from Canada. The closing balance represents the subscription by the Minister of Finance for capital stock of the Corporation as authorized by subsection 2 of section 10 of the Act.

L The opening balances represent the adjusted amounts of Treasury Bills indebtedness of the Governments of these provinces to the Federal Government, pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, c. 77, 1947, which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty-year period. Credits represent repayments. Interest on that portion of the indebtedness of each province, which represented the adjusted amount of loans for capital and ordinary governmental purposes was received and credited to Revenue—Return on Investments.

M A loan of $57,600 to the Province of Saskatchewan was authorized by P.C. 4891 of September 17, 1940, to enable the Saskatchewan Power Commission to extend its power and light system to the Bombing and Gunnery School at Dafoe, Saskatchewan. It bears interest at 3½ per cent and is repayable in thirty half-yearly instalments, the first of which became due May 15, 1941. Repayment of principal totalling $3,840 was received during the year together with interest amounting to $1,041.60, which latter amount was credited to Revenue—Return on Investments.

N Advances were made by the Federal Government to the Province of Saskatchewan for the purchase of seed grain. The credits represent repayments.

O The original disbursement of $16,468,852.49 was made in 1944-45 and was in respect of a guarantee of the principal and interest of any loans made by a chartered bank which were guaranteed by the Province of Saskatchewan to provide assistance to farmers in connection with seeding operations during the spring of 1938. The balance in this account represents the amount still outstanding which is secured by treasury bills of the province in the custody of the Minister of Finance.

Entries represent repayments of $1,794,072.93 and renewal, under authority of P.C. 3641, August 12, 1948, of an amount of $2,482,801.18. Interest at the rate of 3 per cent amounting to $31,412.45 was received and credited to Revenue—Return on Investments.

P Credits represent repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act, c. 33, 1938. Interest at a rate of 2 per cent per annum amounting to $98,227.51 was received and credited to Revenue—Return on Investments.

Q These accounts relate to loans, authorized under section 22, Export Credits Insurance Act, c. 39, 1944 and various Orders in Council, made for the purpose of facilitating and developing trade between Canada and the countries concerned. The debits represent advances made during the current year and include, in some cases, the capitalization of interest. Credits represent repayments.

R In connection with the settlement of interim credit advances which were made to the Government of France during the period October 19, 1945 to December 16, 1946, inclusive, the accrued interest for this period amounting to $2,402,411.87 was accounted for by receipt from that Government of 30 bonds. The first bond for $24,411.87, matured on December 31, 1948 and the remaining 29 for $82,000 each will mature on December 31 in each of the years 1949 to 1977.

The opening entry in respect of the interest settlement was debited to this account and credited to Ordinary Revenue—Return on Investments, while the credit entry reflects the maturing of the first bond.

Interest on the outstanding balance at the rate of 3 per cent per annum amounting to $36,036.18 was received during the year and credited to Ordinary Revenue—Return on Investments.

S No payments of principal or interest were made during the year by the Governments of Greece and Roumania on account of advances made in 1919-20 and 1920-21.

T Under authority of the War Appropriation (United Kingdom Financing) Act, c. 8, 1942, sterling balances held by Canada in an amount equivalent to $700,000,000 at the exchange rate of $4.45 to the pound sterling were converted into a Canadian dollar obligation of the Government of the United Kingdom which, under the provisions of the Act, was non-interest-bearing until after the termination of the war. The United Kingdom Financial Agreement Act, c. 12, 1946, authorizes the continuation of the latter provision until December 31, 1950. Credits in this account represent repayments made during the present fiscal year.

U Under authority of the United Kingdom Financial Agreement Act, c. 12, 1946, a credit of $1,250,000,000 was extended to the Government of the United Kingdom which may be drawn on at any time prior to December 31, 1951. The purpose of the credit is to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest shall be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951, shall be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2 per cent per annum. The agreement provides for the waiving of the payment of interest in any year under certain conditions.

V Canada's subscription of $300,000,000 to the International Monetary Fund, which was completed in 1946-47, consists of $74,973,052.18 in gold, $30,996,947.82 in Canadian dollars, $30,000 in United States dollars, and $194,000,000 in non-interest-bearing demand notes which are carried as a liability on the Balance Sheet of Canada under the heading of Floating Debt. The amount of $3,150 by which the closing balance exceeds the subscription represents exchange on payments in United States dollars.

Payments on Canada's subscription to the capital of the International Bank for Reconstruction and Development, to date amounting to $65,000,000, consist of $6,500,000 United States dollars, $585,000 Canadian dollars and $57,915,000 in non-interest-bearing demand notes which are carried as a liability on the Balance Sheet of Canada under the heading of Floating Debt. The amount of $35,750 by which the closing balance exceeds the subscription represents exchange on payments in United States dollars.

W This is a non-interest-bearing deposit made by the Government of Canada under the terms of the agreements providing for the establishment of the Bank. The deposit was made in 1930-31.

X This amount represents the balance still owing by various municipalities for sums advanced from the Treasury of the United Provinces of Upper and Lower Canada, for the purpose of building toll roads in the vicinity of Montreal. Interest at the rate of 6 per cent per annum amounting to $858.48 was received and credited to Revenue—Return on Investments.

Y This account relates to advances made to the New Westminster Harbour Commission to assist in the construction and development of the harbour and to a loan of $703,500 in 1947-48 to enable the Commissioners to meet debentures maturing on April 1, 1948. Interest amounting to $52,610.73 was received and credited to Revenue—Return on Investments.

Z The amount in this account represents advances made to the Saint John Bridge and Railway Extension Company, for the construction of a bridge and rail connections at Saint John, N.B., as authorized by Chapter 26 of the Statutes of 1883. The liability was subsequently assumed by the Canadian Pacific Railway Company. Interest at 4 per cent per annum amounting to $17,356 was received and credited to Revenue—Return on Investments.

AA Credits represent refunds and amortization charges applicable to 1948-49, the offsetting debit to the latter appearing under expenditures, while debits are premiums, discounts and commissions on loans issued during 1948-49. The closing balance represents the unamortized amount of discounts, commissions and redemption bonuses on loans issued and premiums on loans converted since April 1, 1930. Details by loans of the amounts amortized will be found in Appendix 2 to Part I of this Report (page 38).

AB This account reflects the liability of the Bank of Montreal for the redemption of provincial notes stolen from its branch at St. Catharines in 1869, at the time the Bank was agent for the issue and redemption of these notes for the Receiver General. The original liability was $46,000. As the stolen notes are presented for payment, the Minister of Finance redeems them at face value and is recouped by the Bank.

AC In anticipation of a 1946 loan which did not materialize, plates were engraved and blank bonds printed in accordance with instructions. Treasury Board allotted the above amount as an advance from Vote 507 (1947-48) to provide for payment for these bonds (T.332547 B., June 13, 1947). When they are used for a future loan, an adjusting entry will charge Cost of Loan Flotations and credit this account.

AD This account records the purchase of United States and sterling funds for the Canadian National Railways. The Government is reimbursed monthly.

AE P.C. 328, January 28, 1947, authorized, *inter alia*, the transfer of all assets, liabilities and other obligations of the Sugar Administrator to the Canadian Sugar Stabilization Corporation Limited, a Crown Company, under the Wartime Prices and Trade Board. The corporate objects of this company are "to purchase, or otherwise acquire, export, import, exchange, charge, sell or otherwise dispose of, distribute, store, transport, process and generally deal in sugar, sugar syrups, liquid sugar, molasses and other sugar products". The opening balance in this account represents the Price Stabilization Contingency Reserve of $19,337,930.71 assumed by the Corporation as at March 13, 1947, on which date the Sugar Administrator ceased business, plus the net profit

of $654,210.80 for the period March 14 to August 31, 1947. The entry in the current fiscal year represents the net loss for the year ended August 31, 1948, as shown in the Balance Sheet of the Corporation, which was deducted from the Corporation's reserve. The offsetting account is under [10] Deposit and Trust, Miscellaneous.

AF This account records the unadjusted balance resulting from the reconciliation of payments to the banks for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the account. The debit was in respect of 1946-47 and 1947-48 cheques and was authorized by T.373394 B., June 20, 1949.

AG Funds utilized in operations in securities investments, mainly in Government of Canada direct and guaranteed securities, were reclassified from Investments to Cash and Other Current Assets in a regrouping, at the close of the current fiscal year, of certain assets on the Balance Sheet. This amount, which was deducted from the relevant account, represents the net depreciation at the close of the current fiscal year on revaluation of the securities.

AH Overpayments which were made to individuals for the period up to and including March 31, 1944, from the Retirement Fund are recorded in this account.

AI Funds advanced to the Foreign Exchange Control Board were reclassified from Loans and Advances to Cash and Other Current Assets in a regrouping, at the close of the current fiscal year, of certain assets on the Balance Sheet. This amount represents the deficit of the Board, resulting from the revaluation of the Canadian dollar on July 5, 1946, which was deducted from the total advances and transferred hereto pending a final decision.

AJ The cost of repatriated securities purchased was charged to this account. Clearance was subsequently made to the proper account.

AK Floating Debt consists of obligations of the Government of Canada payable on demand and includes unpresented matured bonds, stock payable on demand, interest due and outstanding, and cheques and warrants outstanding. Further details will be found in Part I of this Report, Schedule M, page 20. The figures for the current fiscal year represent the net increase or decrease in these accounts.

AL The Bank Circulation Redemption Fund consists of amounts deposited with the Minister of Finance by the chartered banks to secure the redemption of their outstanding notes, as required by section 64 of the Bank Act, 1944. Interest at 3 per cent per annum amounting to $32,425.90, was allowed on the required deposit and was charged to Interest on Public Debt.

AM This account is the offset of one of similar title under [6] Sundry Suspense Accounts.

AN These accounts reflect the balances of amounts remitted by the liquidators of certain defunct trust and insurance companies and represent unclaimed dividends due the ordinary creditors.

AO The balances in these accounts represent the amounts deposited with the Government to meet matured bonds and interest coupons which, for the convenience of investors, have been made payable at the offices of the agencies of the Bank of Canada. The credits in the latter account represent cash received from the Canadian National Railways while the debits were for interest coupons redeemed by the Bank of Canada.

AP The funds represent the proceeds from the sale of lands set apart under 12 Vic., 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Income from the sales is apportioned to the two provinces on the basis of population. Interest, apportioned on the same basis as the proceeds, is paid semi-annually to the above-named provinces at the rate of 5 per cent per annum and is charged to Interest on Public Debt. Payments in the current fiscal year were: Ontario, $71,229.86; Quebec, $62,658.68.

AQ The balances in these accounts represent unclaimed dividends of the banks' assets due the depositors.

AR P.C. 144, January 18, 1936, authorized (*a*) the setting up of this Trust Account; (*b*) the payment of the grant of $100,000 provided by Vote 383 of the Supplementary Estimates, 1935-36, and the crediting of this amount to the account; (*c*) the Department of Finance to accept further sums not exceeding $400,000 for credit to the account; (*d*) the allowing of interest at 3 per cent per annum, paid semi-annually on April 1 and October 1, to the Trustees; and (*e*) withdrawals from the Fund, in whole or in part, at the pleasure of the Trustees. Debits represent withdrawals under the above authority. The interest payments amounting to $5,456.71 were charged to Interest on Public Debt.

AS This represents the unexpended balance of the amount received from the liquidators of the Home Bank and the Commissioner under the Home Bank Creditors' Relief Act, 1925, to provide for outstanding and unclaimed cheques.

AT Section 4 (1) of an Act to provide for the winding up of the Penny Bank of Ontario and the repeal of the Penny Bank Act, c. 22, 1948, directs that the Bank shall, on August 1, 1948, pay to the Receiver General of Canada such amounts as the Minister (of Finance) determines are necessary to discharge all liabilities of the Bank then undischarged other than liabilities by reason of deposits in the Bank. The above amount is, therefore, credited hereto to meet possible claims of creditors of the Bank, other than depositors.

AU The balance in this account represents declared but unpaid dividends, and undistributed assets, of estates, paid to the Receiver General in accordance with the provisions of the Bankruptcy Act, c. 11, R.S., as amended.

AV This is the balance of a bequest made by the late William Scott, for the benefit of soldiers who served in World War 1. Payments are made on the application of the Canadian Pension Commission.

AW The balance at the credit of the Civil Service Insurance Fund increased by $1,234,609.83. Credits included premiums, $457,193.52 and interest at the rate of 6 per cent per annum amounting to $1,274,249.19 which was charged to Interest on Public Debt. Debits included payment of death benefits, $437,952.16 and cash surrender values, $59,015.12.

AX The balance at the credit of the Government Officers' Guarantee Fund increased by $41,884.82. Credits consisted of premiums, at the rate of 10 cents per $100 of coverage, amounting to $30,510.40 and interest at 2½ per cent compounded semi-annually, amounting to $13,577.58. Debits comprised a payment of $2,000 to a department in respect of a defalcation and refunds of overpayment on premiums, $203.16.

AY Entries in this account represent further transactions in the winding up of the War Risk Insurance Scheme, under authority of Vote 908, Further Supplementary Estimates, 1946-47, including the refund of 47·1 per cent of net premium contributions as defined in P.C. 11038, December 3, 1942.

AZ The balance at the credit of the Superannuation Account increased by $4,575,030.82. Credits were contributions by employees, a contribution by the Government (Votes 72 and 579), interest at 4 per cent per annum which was charged to Interest on Public Debt, transfers from the Retirement Fund and other authorized contributions. Debits consisted mainly of superannuation payments, gratuities or withdrawals.

Details of the current transactions will be found in Appendix 3 to Part I of this Report (page 39).

BA The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was administered by the Superannuation Branch to December 31, 1948 and all transactions were recorded in the first account. As at January 1, 1949, the administration was transferred to the Office of the Comptroller of the Treasury and this change necessitated the establishment of a Central Pay Office account for contributions of all employees paid by that office and a number of departmental accounts for contributions of other employees, e.g., the Canadian Farm Loan Board account. Current transactions are recorded in the newly-established accounts and, as the credit balances by Departments are finally determined, they are transferred thereto from the first account.

A list of all Retirement Fund Accounts follows:

	See Section	Cr. Balance March 31, 1948	Debit	Credit	Cr. Balance March 31, 1949
Retirement Fund—					
Agriculture	A		115 97	8,063 40	7,947 43
Atomic Energy Project	Y		404 25	25,530 06	25,125 81
Canadian Farm Loan Board	F			2,023 95	2,023 95
Central Pay Office	F		18,773 12	2,362,055 58	2,343,282 46
Civil Service	F	14,719,076 64	4,781,990 61	5,496,775 66	15,433,861 69
Fisheries	G		53 65	1,279 80	1,226 15
Lands and Development Services	M		19 75	2,994 55	2,974 80
Library of Parliament	L		227 00	6949 63	6,722 63
Mines, Forests and Scientific Services	M		5 41	491 54	486 13
National Defence	N		4,469 22	952,232 34	947,763 12
Post Office	Q			2,847 01	2,847 01
Public Printing and Stationery	U		12 28	7,052 67	7,040 39
Public Works	V		47 43	2,687 60	2,640 17
Royal Canadian Mounted Police	W			27 38	27 38
The Senate	L			15,544 52	15,544 52
Trade and Commerce	Y			719 51	719 51
Transport	Z		132 69	10,501 51	10,368 82
		$ 14,719,076 64	$ 4,806,251 38	$ 8,897,776 71	$ 18,810,601 97

Credits comprise contributions of employees to the Fund and the accrual of interest on the monthly balance to the credit of each employee.

Debits represent payment of the amount to his credit on resignation or death or, if a temporary employee is made permanent, a refund of his contributions or transfer of the amount to the Superannuation Account.

During the fiscal year the accrued interest, which was at the rate of 4 per cent per annum and amounted to $544,598.45, was credited to the Fund and charged to Interest on Public Debt.

BB Accrued interest collected from those purchasing bonds after the issue date, is credited to these accounts and, on first due date, is transferred to Interest on Public Debt.

BC Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Department of National Revenue.

BD These accounts were established to record instalment payments on purchases of Government Bonds by employees of the Government of Canada, Crown Corporations and other Government agencies.

BE Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Unemployment Insurance Commission.

BF The credit is the value in Canadian dollars of 1,000,000 kroner which were deposited in Danmarks Nationalbank, Copenhagen, and represents a payment on account of Canada's share of the amount to be paid by the Government of Denmark to those countries which furnished essential supplies to liberated and conquered areas during the period of military operations commencing with the invasion of Europe on June 6, 1944. The offsetting debit is in Cash—Blocked Currency. The debit represents the utilization of 40,000 kroner by the Department of External Affairs.

BG The credit is the value in Canadian dollars of 3,078,640 Spanish pesetas deposited in the Madrid branch of the Bank of London and South America Limited, and represents Canada's share of the proceeds from the liquidation of certain German assets seized in Spain. The offsetting debit is in Cash—Blocked Currency.

BH This amount, which represents an interim payment received from the Canadian Wheat Board on account of surpluses arising from oats and barley "take over" on March 17, 1947 as authorized by P.C. 1292, April 3, 1947, is held in suspense pending possible adjustments.

BI The amounts of remittances which are not immediately classifiable are credited hereto and cleared to the proper accounts upon receipt of the necessary information.

BJ The will of the late Ernest Davis, who died on May 12, 1936, provided that the residue of his estate should be paid to the Government of Canada. Credits represent the receipt of further amounts.

BK These accounts are interim payments from estates which were bequeathed to the Government as a contribution toward the war effort. When these estates have been finally settled, the net proceeds will be transferred to Revenue—Special Receipts.

BL To this account are credited interim payments received in respect of the sale, by War Assets Corporation, of ex-German merchant vessels which had been allotted to Canada when the German Merchant Fleet was distributed as reparations.

BM Credits to these accounts represent incomplete subscriptions to loans. On November 29, 1930, the Governor in Council approved the principle of refunding, on application by the subscriber, the amount of any instalment paid.

BN Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.

BO In this account are recorded the various entries in respect of premium, discount and exchange, mainly those in connection with the purchase of gold from mines and its delivery to the Bank of Canada. The net debit in the account for the current fiscal year arises from the following transactions:

Debit		
Gold is purchased by the Royal Canadian Mint and the Assay Office, Vancouver, B.C., at $35 Canadian the ounce fine. On delivery of the bullion to the Bank of Canada, the net credit received is at the rate of $34·8546 U.S. the ounce fine. The difference represents handling and assay charges, etc., to be incurred by the Bank in the forwarding of the bullion and resulted in a debit balance amounting to		473,535 62
Credits		
Premium and discount received on sundry sales and purchases of sterling ..	1,826 02	
Premium at ½ of 1 per cent on sale of U.S. funds	360,904 75	
		362,730 77
Net Debit		$ 110,804 85

The net debit was charged to Expenditures at the close of the fiscal year.

BP Amounts deducted from the payments for gold deposited with the Royal Canadian Mint and the Assay Office, Vancouver, to cover the costs of packing, insurance, express, etc., on shipments of fine gold out of Canada, are credited to this account, while certain of the actual expenses are debited hereto. The total deductions exceeded the expenses charged to this account by an amount of $693,405.16 which was transferred at the close of the fiscal year to Revenue—Bullion and Coinage.

BQ The amounts of remittances received by the Securities Division as instalment payments on the purchase of bonds, which are not immediately classifiable are credited to this account. Upon receipt of the necessary information, clearance is made to the proper accounts.

BR This amount which was received from the Registrar, British Columbia Admiralty District, had been on deposit in his account for more than twenty years. Payment will be made if a valid claim for the money should be submitted.

BS All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to these accounts pending claims therefor.

BT The chartered banks of Canada submit semi-annually to this Department lists of outstanding drafts and receipts on Government account. The amounts of certain of these drafts and receipts are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information.

BU Amounts returned by insurance companies, representing refunds to policy holders who cannot be located, are credited to this account pending claims therefor.

BV To this account is credited the value of War Savings Certificates and stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified, disbursements are made.

BW The opening balance represents the net credit available for transactions subsequent to March 31, 1948, arising from the implementation of the terms of the Canada-United Kingdom Financial Settlement Agreement of 1946. Such transactions during the current fiscal year included cash receipts, cash disbursements to third parties and adjustments. The final entry closed the account by transferring the credit balance of $589,663.79 to Special Receipts—Refunds of Previous Years' War and Demobilization Expenditures.

BX The credit in this account represents cash received for the Government of the United Kingdom and subsequently applied against the 1942 loan to that Government—see under [3] Other Loans and Investments—(*b*) To United Kingdom and other Governments.

BY When called bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to this account. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.

BZ This account relates to undelivered cheques issued in favour of canvassers for the 1917, 1918 and 1919 Victory Loans.

CA In the closing of various accounts previously maintained for the recording of pay-list deductions for instalment purchases of War Savings Certificates, it was found that a number of small debit and credit balances could not be cleared, the former representing possible overpayments and the latter unidentifiable remittances. This account was established in 1946-47 to record such balances. The amount credited hereto in the current fiscal year, represents a number of unidentifiable instalment payments on early Victory loans in the office of the Inspection Board of the United Kingdom and Canada, Department of National Defence.

CB To this account are credited general donations to the Government of Canada. At the close of the fiscal year, the credit balance is transferred to Revenue—Special Receipts.

CC Receipts which cannot immediately be allocated are credited to this account pending clearance to the proper accounts.

CD The amount of $2,296,151.87, included as an asset in the Balance Sheet of Canada, consists of amounts due on debt account by the Provinces of Nova Scotia, Prince Edward Island and Quebec.

The amount of $11,919,968.64, included as a liability, represents the amount of the debt allowances granted to the provinces as a result of the financial settlements of Confederation.

Details of the interest paid and received in connection with these accounts will be found in Appendix 1 to this section, page F—47, and Appendix 5, page F—54.

CE This reserve was increased during the current fiscal year by a further amount of $75,000,000, the offsetting entry being a charge to Expenditures—see page F—25.

The debit represents the write-off of the outstanding balance of a loan of $22,600 to Thirty-one Collieries Ltd., in accordance with a compromise arranged by the Department of Justice under authority of the Department of Justice Act, c. 106, R.S.

CF It should be noted that these figures do not represent the total funded debt unmatured of the Government of Canada as the refundable portion of individual income tax and excess profits taxes, is shown under the Department of National Revenue—page P—12.

Schedule T, (page 27) in Part I shows the total figure by loans while Comment on the Balance Sheet (Part I, page 7) explains the decrease during 1948-49.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949 or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list for each service contains the names of employees receiving annual salaries of less than $3,000 who received travelling expenses of $500 or over.

ADMINISTRATION AND GENERAL

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Clark, W. C., Deputy Minister	$ 17,500 00	
Taylor, K. W., Asst. Deputy Minister	12,000 00	
Bryce, R. B., Asst. Deputy Minister	10,000 00	
Eaton, A. K., Asst. Deputy Minister	10,000 00	
Elderkin, C. F., Inspector General of Banks	15,000 00	$ 1,687 59
McKinnon, H. B., Chairman, Tariff Board	15,000 00	
Ronson, W. C., Master, Royal Canadian Mint	9,000 00	
Allan, H. M.	3,960 00	
Allen, J. C.	3,180 00	
Anderson, A. R. K.	3,480 00	
Annis, C. A.	5,220 00	
Archambault, A. I.	3,180 00	
Armstrong, E. B.	4,980 00	
Ash, W. J.	3,060 00	
Beahen, M. J.	3,000 00	
Beddoe, E. R.	3,180 00	
Bentley, D. L. (including $800 secretarial allowance)	5,000 00	
Birch, G. E.	4,020 00	
Birnie, E.	3,300 00	
Bowman, T.	3,480 00	
Brassington, W. F.	3,000 00	
Brekelmans, C. P.	3,180 00	
Brown, E. F.	3,360 00	
Callaghan, W. J.	6,900 00	
Carr, G. K.	5,700 00	
Charette, J. E.	3,180 00	
Chown, W. F.	4,980 00	
Churchill, R. I.	3,840 00	
Clark, H. D.	4,740 00	
Cousineau, R.	4,320 00	
Cox, G. C.	3,000 00	
Delaney, W. H.	3,180 00	
Deutsch, J. J.	8,000 00	1,815 15
Devine, P. A.	3,300 00	
Doherty, W. G.	3,600 00	
Driscoll, J. A.	3,480 00	
Eddy, W. C.	3,060 00	
Edmunds, R. J.	5,400 00	
Effemy, G. D.	4,500 00	
Ellis, C. W.	3,360 00	
Fullerton, D. H.	4,320 00	
Gardner, C.	3,360 00	
Gullock, G. L.	5,400 00	
Guthrie, M. M.	3,060 00	
Hawkey, W. A.	5,340 00	
Helman, W. C. J.	3,240 00	
Hockin, A. B.	3,180 00	
Hoffman, C. W.	3,600 00	
Hunter, J. H.	3,300 00	
Hunter, W. E.	6,300 00	
Irwin, F. R.	3,660 00	
Johnston, W. K.	3,060 00	
Keith, R. M.	3,840 00	
Landry, O. E.	3,180 00	
Lecuyer, P. J. J.	3,300 00	
Leslie, J. C.	3,900 00	
Livingston, S. L.	3,900 00	
Locke, A. J.	3,420 00	
Lowe, G. E.	6,000 00	
Lucas, P. A.	3,180 00	
MacBurney, H. J.	3,780 00	646 18
MacDonald, J. A.	3,420 00	
MacGregor, G. R.	3,180 00	
MacGregor, J. R.	6,000 00	
Mackenzie, C. J.	4,980 00	650 58
McCavour, G. W.	4,020 00	
McConnell, H. A. A.	3,000 00	
McDowall, A.	3,000 00	
McGougan, G.	4,440 00	
McJanet, G. J.	3,060 00	
McLellan, W. R.	3,480 00	
McRae, D. M.	4,860 00	1,022 26
Millican, H.	3,600 00	
Mills, R. P.	3,300 00	
Morris, C. J.	4,740 00	
Moyse, R. J.	3,360 00	
Mulford, F. R.	3,900 00	
Murray, E. V.	3,900 00	
Palmer, E. J.	3,060 00	
Parker, N. A.	3,960 00	
Parkinson, J. F.	6,300 00	
Peart, E. H.	3,180 00	
Perry, G. N.	7,200 00	
Perry, J. H.	6,000 00	514 75
Pollock, S.	4,140 00	601 30
Port, C. A.	4,380 00	
Purkiss, E.	3,660 00	
Ray, R. B.	3,600 00	
Read, C. L.	3,840 00	
Reisman, S. S.	4,140 00	
Richardson, K. F.	4,260 00	
Sharp, H. (Mar. 14)	3,660 00	
Sharp, M. W.	8,000 00	
Sharples, H.	3,360 00	
Shingles, T.	4,260 00	714 11
Slemmon, F. D.	3,060 00	
Smellie, W.	6,300 00	
Smith, E. H.	3,540 00	
Strutt, W. J.	3,420 00	
Sutherland, J. S.	4,500 00	
Tessier, A. J.	3,180 00	
Thirkell, V. R.	3,960 00	
Toller, O. C.	3,780 00	
Vince, A. S.	3,960 00	
West, K. C.	3,360 00	
Wickwire, A. L.	4,500 00	
Williams, A. P.	5,700 00	649 33
Wood, G. E.	3,060 00	

Office of the Comptroller of the Treasury

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
McIntyre, B. G., Comptroller of the Treasury	$ 10,000 00	
Hodgkin, J. O., Asst. Comptroller	7,500 00	
Adams, D.	3,180 00	
Adams, E. C.	3,120 00	
Adams, I. M.	3,180 00	
Aitchison, L. V.	3,480 00	
Allen, A. T.	5,640 00	
Allen, M. K.	3,060 00	
Anderson, G. A. W.	3,120 00	
Anderson, J. P.	3,480 00	
Anderson, R. M.	3,120 00	
Anderson, T. R. C.	5,040 00**	
Angers, C. E.	3,780 00	
Armstrong, H. J.	5,040 00	$ 1,133 47‡
Armstrong, H. W.	4,200 00	
Ashfield, J. S.	3,600 00	
Ast, E. J.	3,180 00	
Atkinson, C. T.	3,600 00	
Balmer, G. D.	3,300 00	
Bannard, A. W.	5,640 00	
Barnhill, C. E.	3,180 00	
Bates, H. S. (Mar. 31)	4,080 00	
Beach, N. E.	5,040 00	752 12‡
Beattie, L. M.	4,320 00	2,339 40‡
Beaudoin, J. R. L. (Oct. 1)	3,900 00	
Beauvais, J. E. (Jan. 1)	4,740 00	541 80
Berthe, E. H.	3,180 00	
Birchenough, J. A. (to Dept. of Justice, Nov. 1)	3,420 00	
Bishop, H. W.	3,180 00	
Bishop, J. T.	3,180 00	
Bisson, D. G.	3,480 00	
Bissonnette, E. A.	3,180 00	
Black, F. G.	4,080 00	
Blagdon, J. A.	3,180 00	
Blake, E. J.	3,180 00	536 22
Boothby, J. N.	3,180 00	
Boswell, A. L.	3,780 00	
Bott, G. E.	3,180 00	
Bowie, G. G.	3,180 00	
Bowles, T.	3,780 00	
Bowman, S. F.	3,060 00	
Bradford, C.	3,060 00	
Bradley, H. M.	3,060 00	
Bradshaw, N. J. W.	4,080 00	670 40
Brindell, E. J.	4,740 00	
Brisson, J. T.	5,340 00	
Broadbent, A.	3,060 00	
Brooks, A. C.	3,480 00	
Brosseau, J. P.	3,900 00	
Buchanan, A. B.	3,480 00	
Buchanan, W. A.	3,180 00	
Buckingham, H. C.	3,180 00	
Bullock, J.	3,480 00	
Burke, G. J.	3,000 00	
Burns, E.	3,180 00	
Burrows, K. M.	3,900 00	1,621 65
Butchart, W. R.	3,180 00	
Cahley, H. J. (Mar. 31)	3,780 00	
Cairns, G. A.	3,060 00	
Callaway, N. M.	3,300 00	
Cameron, F. J.	4,440 00	
Cameron, K. A.	3,120 00	1,373 47
Campbell, D. B.	3,060 00	
Carley, J. E.	3,180 00	
Caron, J. P.	3,720 00	824 58‡
Cashion, W.	3,720 00	
Cavey, W. H.	3,120 00	
Chafe, R. J.	3,120 00	
Chapman, G. F.	3,180 00	
Charlebois, J. M.	3,180 00	
Charlton, H. G.	4,920 00	2,915 48
Charlton, W.	3,780 00	1,609 10
Cheeseman, S. B.	3,780 00	2,233 22
Cheney, G. H.	5,040 00	
Clark, J. A.	4,020 00	
Clarke, W. G.	3,180 00	
Clough, E. M.	3,780 00	1,130 17
Coburn, F. G.	5,280 00	1,111 38
Coffin, L. L.	4,320 00	
Cohoon, N. E.	3,600 00	
Cole, A.	3,000 00	
Collins, F. H.	4,320 00	
Collinson, B. J.	3,900 00	
Colquhoun, D. M.	3,000 00	709 45
Colson, G. H.	3,060 00	2,909 83
Colterjohn, W. H.	3,480 00	
Comerford, J. J.	3,180 00	
Connett, F. H.	3,060 00	
Corbould, E. B. (Dec. 12)	3,300 00	
Cordes, H. G. M.	4,020 00	
Couillard, J. E.	4,440 00	
Cousins, W. J.	3,180 00	
Craig, H. C.	4,920 00	2,269 87‡
Craig, L. C. (Oct. 25)	4,500 00	
Crocker, C. C.	4,080 00	
Crockett, F. L.	3,480 00	
Cullen, J. B.	3,780 00	
Cunningham, J. D. L.	3,180 00	2,205 21
Cunningham, L. A.	3,300 00	
Currans, H. D.	3,180 00	
Cuthbert, C. E.	3,780 00	
Cuthill, D. J.	4,200 00	
Dancey, J. E.	4,400 00	926 49
Davidson, C. G.	3,120 00	
Davis, R. E.	5,040 00	
Dawson, J. D.	4,080 00	
De la Bruere, J. L. O.	3,120 00	1,775 04
Dean, R. G.	3,480 00	
Delaney, J. E.	3,060 00	
Delong, A. J.	3,060 00	
Devonshire, L. C.	3,600 00	
Dilks, C. N.	3,780 00	
Dobson, R. A.	3,600 00	
Donkin, F. W.	5,520 00	

	Salary rate	Travelling expenses
Donkin, L. E.	3,540 00	
Donnelly, B. C.	4,080 00	
Doris, C. P.	3,780 00	
Dorval, J. G. W.	3,480 00	
Dowsett, D. C.	3,060 00	
Doyle, W. H.	3,300 00	
Drew, G. T. O.	3,720 00	
Drew, W. G.	3,780 00	
Duffy, T. E.	3,720 00	4,749 84
Duncan, C. C.	4,440 00	
Duncan, J. K.	3,780 00	
Dunn, V.	3,180 00	
Eadie, R. P.	3,120 00	
Edgar, D. A.	4,440 00	1,233 41
Edwards, E. R.	3,900 00	
Evans, W. A.	3,720 00	1,018 77
Evraire, W. L.	3,120 00	
Ewers, A. R.	3,180 00	
Fagan, M. E.	3,720 00	
Fahey, E. S.	3,060 00	
Fairbairn, W. B.	3,480 00	
Falardeau, J. G.	3,120 00	
Fee, J. H.	3,900 00	
Feetham, S. J.	4,080 00	
Fergus, M. J.	4,320 00	
Ferguson, J. O.	3,180 00	
Ferguson, M. J.	3,300 00	
Feron, F. G.	4,080 00	
Fidler, M. D.	5,280 00	582 49
Findlay, W. J.	4,140 00	
FitzSimons, J. A.	3,180 00	
Flanagan, P. T.	4,440 00	
Flegg, H. V.	3,840 00	2,018 24
Fleming, R. D.	3,120 00	
Foisy, W.	4,440 00	
Foulds, J. T.	3,480 00	
Franklin, A. V.	5,940 00	
Fraser, J. A.	4,440 00	
Frasz, W. J.	3,060 00	
Frizell, G. R.	3,120 00	
Frost, E. L.	3,720 00	
Fryer, J. D.	5,040 00	
Garland, G. A.	3,060 00	
Garton, F. T.	3,120 00	
Gebbie, K. W.	3,120 00	
Geis, R.	3,060 00	
Gillespie, J. A.	3,060 00	
Gilman, H. D.	4,740 00	
Gimblett, R. J.	3,180 00	
Gingras, J.	4,080 00	
Grant, H. L.	3,600 00	
Gray, A.	5,040 00	
Greening, L.	3,180 00	
Greenway, W. J.	5,700 00	
Griffiths, W. M.	4,740 00	
Hall, C. C.	3,420 00	
Hammell, W. F.	3,180 00	
Handley, F.	3,720 00	
Handson, G. W.	3,180 00	
Hanlon, E. G.	3,600 00	
Hardy, G. L.	3,720 00	
Harland, E. A.	3,120 00	
Harrigan, A. R. T.	3,000 00	
Hart, D.	3,720 00	
Healey, G. H.	3,060 00	
Hearnden, G. E.	3,180 00	
Hearnden, J. R.	3,300 00	
Hekking, A.	3,180 00	
Helson, F. I.	3,060 00	
Henderson, J.	3,060 00	
Henry, W. J.	3,060 00	
Hetu, J. A. R.	3,120 00	
Hindmarch, F. B.	3,480 00	
Hoare, G. A.	4,440 00	
Hoganson, E. F.	4,020 00	
Holcombe, W. W.	3,120 00	
Holden, J. C.	3,060 00	
Holland, P. G.	3,300 00	
Holmes, F. W.	4,440 00	
Horton, J. W.	3,600 00	
Houghton, J. E. W.	4,500 00	571 73
Howard, W.	3,060 00	
Humphries, W. G.	3,480 00	1,781 90
Hurst, O. K.	3,180 00	
Hussey, J. O.	4,320 00	3,294 00† / 1,141 77*
Ingall, A. W.	3,480 00	761 68
Inns, L. F.	4,080 00	663 89
Jesshope, E. V.	4,020 00	
Johannsson, M.	3,900 00	566 76
Johnson, A. B.	3,480 00	
Johnson, C. A.	4,080 00	2,424 66
Johnson, H.	4,440 00	763 98
Johnson, H. W.	4,440 00	
Jones, E. W.	3,180 00	
Jones, L. E.	3,480 00	
Kay, R.	3,120 00	
Kealey, W. J.	3,120 00	
Keating, N. A.	3,180 00	
Kelley, H. W.	3,180 00	
Kelley, J. C.	4,080 00	
Kelly, J. I.	5,040 00	
Kenty, H. J.	4,020 00	
Kerwick, J. A.	3,300 00	
King, R. H.	3,180 00	
Kirby, E. J.	3,060 00	
Konkle, W. C.	3,180 00	
Lacombe, J. A.	4,440 00	
Lafortune, E. A.	3,780 00	
Lancaster, H. L.	4,440 00	
Landry, G. L.	3,180 00	
Lane, J. P.	3,060 00	
Langdon, E. T.	5,640 00	
Lapetina, A. M.	3,240 00**	
Larkin, E. P.	4,140 00	532 20
Larmonth, G. F.	3,180 00	
Latendresse, J. A. R.	5,040 00	
Lauchlan, W.	4,740 00	
Lavoie, G.	4,740 00	754 40
Lawford, F. H.	3,300 00	
Leeman, J. A.	4,020 00	
Lemay, J. H.	3,480 00	
Leney, T. A.	3,180 00	
Lessard, G.	3,060 00	
Leveque, C. A.	3,060 00	
Lewthwaite, C. A.	3,600 00	
Little, G. P.	4,080 00	
Little, J. W.	3,720 00	
Lloyd, J. B.	3,480 00	

	Salary rate	Travelling expenses
Lodge, F. J.	3,060 00	
Lodge, W.	3,180 00	
Long, C. E.	3,180 00	
Lynas, J. A.	3,900 00	
Lynch, M. E.	3,300 00	
Lyon, G. J.	3,180 00	
MacAloney, F. R.	3,720 00	869 04
MacDonald, D. A.	3,780 00	
MacDonald, R. S.	3,120 00	
Mackasey, F. X.	3,180 00	
MacKay, R. J.	3,120 00	
Mackie, T. E.	3,720 00	
Maclachlan, R. D.	3,780 00	
MacLaren, J. E. E.	3,180 00	
Marcoux, J. O. J.	3,480 00	
Marcoux, J. P.	3,120 00	
Mason, A. J. (Mar. 31)	3,060 00	
Masterman, F. O.	4,080 00	
Matheson, C. P.	4,080 00	
Mattice, W. J.	4,080 00	
May, P. (Mar. 22)	3,180 00	
McCann, J. C.	3,180 00	
McCarthy, H. C.	3,180 00	
McCarthy, W. W.	3,480 00	
McConaghy, N. C.	3,060 00	1,049 83
McCool, S.	3,060 00	
McCormick, R. H.	3,060 00	
McCoy, A. F.	3,180 00	
McCracken, H. M.	3,780 00	
McCullough, A. V.	3,000 00	
McCullough, W. W.	3,180 00	
McCuskee, H. L.	3,060 00	
McCutcheon, R. E.	3,900 00	
McDonald, M. T.	3,180 00	
McDougall, S.	4,740 00	
McGrath, G. M.	3,180 00	
McGuckin, J. C.	3,720 00	
McGurran, L. V.	3,600 00	763 01
McKeever, W. L.	4,440 00	945 53
McMillan, W. J.	3,120 00	
McMullen, J. E.	4,440 00	
McNicol, R. C.	3,120 00	
McPhail, A. S.	4,440 00	
McQuarrie, W. E.	3,180 00	
Meagher, P. L.	3,480 00	
Megaffin, W. H.	4,020 00	
Meyrick, J. F.	3,120 00	
Millington, H.	3,600 00	
Mitchell, A.	3,720 00	
Moore, J. B.	3,180 00	
Moore, W. P.	3,780 00	
Morest, J. W. R.	3,180 00	
Morgan, I. M.	5,940 00	
Morin, J. R.	3,060 00	
Morris, M. O.	3,000 00	
Morrison, T. W.	3,180 00	
Morrow, S. T. D.	3,780 00	2,118 61
Morton, R. L.	4,740 00	
Murphy, F. H.	3,120 00	
Myers, J. W.	4,740 00	
Neals, J. G. L.	3,120 00	
Nelson, E. B.	3,180 00	
Nelson, S. J.	3,000 00	
Neville, P. V.	3,180 00	
Nolet, R.	3,420 00	
Noonan, J. V.	3,180 00	
O'Brien, C. L.	3,180 00	
O'Connor, W. J.	4,740 00	
Ohlke, F. R.	4,080 00	1,622 58
O'Keefe, J. W.	3,060 00	
Oliver, D. W. G.	5,640 00	
Olmsted, W. B.	3,480 00	
O'Neil, B.	3,300 00	
O'Neil, T. G.	3,480 00	769 35
Orr, K. H.	4,440 00	930 75
Osler, P. M.	3,060 00	
Pariseau, P. E.	3,780 00	
Parry, J.	3,060 00	
Pells, J. S.	3,780 00	
Perreault, H. A.	3,180 00	
Phair, J. B.	3,180 00	
Phenner, C. C.	3,480 00	
Phillips, T. F.	5,940 00	1,023 93
Player, W. T. H. (Mar. 31)	3,060 00	
Playfair, R. C.	5,700 00	
Porter, J. M.	3,900 00	2,447 89†
Powers, G.	3,300 00	
Pratt, C. A.	3,300 00	
Pratte, J. E. H.	5,940 00	
Quinn, M. G.	3,600 00	
Raeside, W.	3,180 00	
Rath, C. S.	3,300 00	
Rathie, W. R.	3,480 00	
Rattey, J. R. T.	3,720 00	
Rayner, H. B.	4,440 00	
Reburn, E.	3,000 00	
Reid, W. M.	3,600 00	
Reilly, T. H.	3,300 00	
Reny, J. N. G.	3,720 00	
Rice, G. J.	3,180 00	2,832 61
Richards, H. (to Dept. of National Revenue, May 17)	4,200 00	
Richards, J.	3,060 00	
Richards, R. T.	3,060 00	
Riley, W. H.	4,080 00	1,192 24
Rioux, C. M.	3,600 00	
Robertson, J. M.	3,180 00	
Robinson, G. T. (June 1)	3,000 00	
Rock, H. L.	3,600 00	
Rocque, J. L.	4,020 00	
Rolston, J. R.	4,320 00	1,031 38‡
Rombough, R. E.	3,180 00	
Rowland, W. S.	3,480 00	610 30
Roy, J. L.	4,320 00	
Rusk, H.	4,320 00	
Russell, T. R.	3,180 00	
St. Jean, E. R.	3,720 00	
Salmon, J. A.	3,480 00	
Sandy, J. B.	3,180 00	
Sawyer, E. A.	4,440 00	
Schofield, C. A. (May 10)	3,000 00	
Scott, R. D.	3,780 00	1,450 01
Scruton, J. K.	3,180 00	586 17
Shaver, G. M.	4,380 00	814 21

	Salary rate	Travelling expenses
Shaver, G. W.	3,180 00	
Shaver, R. F.	4,440 00	2,597 81
Shearns, F. T.	6,000 00	
Sheppard, E. J.	3,480 00	
Sheppard, W. T.	3,180 00	
Simpson, J. H. V. (Feb. 19)	3,060 00	
Simpson, W. L.	3,060 00	
Slasor, H.	4,440 00	
Sloman, H.	6,000 00	
Smith, A.	3,480 00	
Smith, C. N.	3,300 00	
Smith, G. E.	3,720 00	
Smith, L. J.	3,060 00	
Smithers, H. L.	4,800 00	
Smyth, N.	3,420 00	1,078 24
Smythe, A. E.	3,720 00	
Somerville, J. M.	3,180 00	
Souter, G.	3,120 00	
Spence, W. C.	3,180 00	957 93
Spicer, S. S.	3,120 00	
Sproule, J. B.	3,480 00	
Stanley, G. M.	3,180 00	
Starratt, A. M. (June 1)	3,000 00	
Steeves, C. E.	3,180 00	
Stegmann, G. W.	3,120 00	
Steinberg, B. W.	3,120 00	
Stephenson, P. C.	5,640 00	
Sterns, A. A.	4,440 00	1,137 09
Stevens, J.	5,340 00	
Stewart, D.	3,900 00	
Stickney, W. G.	3,180 00	
Stokoe, T. N.	3,900 00	
Storey, G. L.	3,480 00	
Stremes, F. W.	3,720 00	
Strong, R. A.	3,780 00	
Sullivan, E. M.	3,120 00	
Sutherland, J. M.	3,420 00	
Tandy, J. H.	3,060 00	
Tanguay, F. D.	3,600 00	
Tanner, B. H.	4,080 00	675 31
Tarves, H. D.	3,180 00	
Taylor, B. E.	3,420 00	
Taylor, J. T.	3,480 00	610 06
Templeman, R. M.	3,300 00	
Thomson, E. G.	3,720 00	
Thomson, J. W.	3,180 00	550 17
Tipple, S. V.	3,480 00	2,219 93
Tobin, G. L.	3,420 00	
Tremblay, R.	4,320 00	
Tressider, G. N.	3,600 00	
Tubman, W. J. (Mar. 1)	3,420 00	939 05
Turley, J. J.	3,480 00	1,558 70
Turner, E. B.	3,780 00	
Turner, E. K.	4,440 00	
Turner, O. D.	4,080 00	
Vallee, R. (Feb. 16)	3,480 00	
Viau, M. E. A.	3,060 00	
Virr, L. S.	4,020 00	
Wagstaff, F. L.	3,600 00	
Waldorf, C. V.	4,440 00	
Waller, E. P.	3,060 00	
Walton, W. S.	3,180 00	
Waterman, A.	3,060 00	
Waters, R. V.	4,020 00	
Weeks, F. O.	5,940 00	580 02
Weir, J. W.	3,180 00	
West, E. G.	3,780 00	
Westley, F. E.	3,300 00	721 17‡
White, H. C.	3,120 00	
White, H. J.	3,180 00	
Whitfield, G. W.	3,000 00	
Whitley, L. S.	3,180 00	
Whittle, D. G. (Mar. 7)	6,000 00	
Wilcox, R. C.	3,480 00	696 03
Wilkinson, C. L.	3,300 00	
Wilson, H. E.	3,720 00	
Wilson, H. R.	3,900 00	
Wood, W. J.	3,600 00	
Woodside, E. H. S. (Oct. 4)	4,080 00	
Woolsey, A. G.	4,440 00	
Wright, C. J.	3,900 00	
Wurtele, W. G.	5,520 00	1,645 82
Wyllie, W.	4,080 00	
Wymbs, A. D.	4,320 00	
Yetts, C. N.	3,900 00	
Younie, W. K.	3,600 00	

** Includes terminable allowance.

† Living allowance at the following monthly rates: J. O. Hussey, $381; J. M. Porter, $270.

‡ These items include amounts charged as follows: Department of External Affairs, Vote 52, $1,133.47; Department of Labour, Unemployment Insurance Commission, Vote 138, $68.60; Department of Mines and Resources, Vote 195, $2,269.87; Royal Canadian Mounted Police, Vote 419, $384.45; Department of Veterans Affairs, Vote 532, $571.84.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bell, J. C.	$ 514 29	Hutton, W. O.	629 13	Nichol, J. W.	722 94
Brumwell, F.	539 87	LaForest, J. A.	1,088 96	Patterson, R. A.	644 81
Charbonneau, P.	700 32	LeMay, G. L.	613 07	Pointer, H.	647 52
Cloutier, J. H.	1,728 65	Lennox, H. E.	704 82	Rhydderch, T. W.	626 43
Cragg, G. F.	968 47	Merryweather, H. J.	694 43	Summers, B. R.	869 10
Greer, W. J.	750 89	Montgomery, R. J.	630 39	Zerr, J. R.	707 28

WARTIME PRICES AND TRADE BOARD

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Allan, G. T.	$ 3,840 00	
Amiro, D. J. (Oct. 10)	4,500 00	$ 1,249 21 804 86*
Arbuthnot, T. E.	3,180 00	
Archibald, W. Y. (Aug. 16)	3,780 00	
Bacon, W. G.	6,300 00	730 56
Barbeau, R.	4,020 00	
Barrowman, J. M.	3,060 00	
Barter, S. P.	3,300 00	742 39
Bazin, J. A.	3,300 00	
Beresford, S.	3,180 00	553 68
Bertrand, J. G.	5,000 00	854 20 1,020 00†
Beveridge, J. W.	4,740 00	
Black, D. M.	3,180 00	
Boyle, E. A.	4,440 00	
Brand, G. B.	3,840 00	
Brown, E. A.	5,300 00	
Bryan, G. J.	5,100 00	2,234 97
Burleigh, L. H. (July 22)	3,780 00	
Burleigh, N. S.	3,600 00	
Byers, J. W.	3,180 00	975 04
Cameron, D.	3,480 00	
Cameron, L. E.	3,480 00	
Cawker, S. L. (Apr. 12)	3,000 00	
Chadwick, N. S.	3,060 00	
Clarke, C. E.	3,300 00	
Cliff, F. S. (Nov. 16)	3,120 00	
Collier, W. E.	3,300 00	
Collins, A. C.	3,420 00	
Cook, W.	3,840 00	
Corcoran, M. N.	3,180 00	
Couch, H. B. (Mar. 31)	3,060 00	1,952 53
Crighton, G. D.	3,180 00	612 73
Dalgliesh, G. E. (Jan. 1)	4,020 00	771 11
Dallamore, L. (Sept. 1)	3,300 00	
Davis, E. A. (Apr. 3)	3,000 00	
de la Durantaye, C. F. (Apr. 5)	4,000 00	
Deschatelets, J. P.	4,500 00	
Desroches, J. P.	5,400 00	
DeVitt, C. A. S.	4,020 00	
Devlin, J. C.	3,840 00	
Dion, S. L.	4,620 00	
Dodson, P. J.	3,000 00	
Donald, J. A.	4,740 00	
Driscoll, R. F. (July 22)	3,000 00	
Dubeau, J. A. G.	3,600 00	
Dunlop, A. C.	3,180 00	1,263 51
Ensom, B. E.	4,440 00	693 01
Falardeau, P. C.	6,300 00	1,024 00
Feilde, J. F.	3,060 00	1,408 11
Fisher, R. H.	3,600 00	
Freeman, G. H.	6,500 00	518 61 1,200 00†
Galt, N. M. (Oct. 5)	4,200 00	
Garand, H.	4,200 00	
Gibb, J.	5,300 00	
Gibson, T. W.	4,500 00	
Godber, F.	3,180 00	
Goodwin, H. E. (July 22)	3,120 00	
Gough, A. F.	3,060 00	
Grant, L. (Aug. 7)	5,000 00	
Griffin, A. G. S. (to Dept. of External Affairs, July 1)	6,000 00	
Grisdale, F. S.	8,500 00	897 82
Gunn, J. D.	3,180 00	
Hall, F. W.	3,180 00	
Hall, H. E.	3,000 00	1,298 57
Harding, M. H.	3,060 00	723 30
Hassan, A. H.	3,480 00	
Hatheway, M. M.	3,480 00	
Haynes, B. E.	3,060 00	
Henrichon, J. E.	4,020 00	
Hewgill, C. H.	4,020 00	
Hewitt, G. W.	4,320 00	
Hind, L. J.	3,180 00	685 76
Houston, G. F. (Feb. 12)	4,740 00	
Hughes, R. J. E.	4,980 00	635 25
Isaac, W. J. S.	4,440 00	
Jarman, A. W. S. (to Dept. of Trade and Commerce, Mar. 31)	3,840 00	2,934 51**
Johnson, R. F.	5,300 00	904 95
Jones, C. S.	3,000 00	
Julien, M. (Apr. 1)	3,300 00	
Keirstead, G. G.	3,300 00	
Kennedy, W. G.	3,060 00	895 73
Kent, W. J.	3,840 00	
Kidd, C. S.	4,440 00	3,189 64 1,669 56‡
Kitchen, C. R. (Sept. 17)	3,000 00	
Kyle, D. G. (July 19)	3,780 00	
Lachapelle, G.	3,180 00	547 64
Lachapelle, M. R.	3,000 00	
Laird, S. W.	6,300 00	
Lalonde, G. L. (to Dept. of Veterans Affairs, Mar. 1)	6,000 00	
Lapierre, L.	3,300 00	
Lavergne, E.	3,180 00	
Lebrun, W.	3,480 00	
Leckie, W. G. (Apr. 1)	3,600 00	
LeDuc, O.	3,180 00	
Legge, S. C.	4,500 00	1,200 00†
Leithead, J. T.	3,060 00	
Lesage, L.	3,840 00	
Letourneau, M.	3,720 00	
Little, W.	4,440 00	
Lobley, O.	10,000 00	2,991 95
Logan, E. H. (Nov. 1)	3,780 00	
Logan, J. W.	3,480 00	
MacDonald, K. C.	3,180 00	

	Salary rate	Travelling expenses
MacKay, R. S. (to Dept. of Agriculture, Oct. 1)	4,800 00	
Mackie, A. R.	3,840 00	
MacMillan, H.	3,300 00	
Martin, G. J.	3,480 00	
Massie, G. A.	3,300 00	
McCarthy, D.	4,440 00	
McIntosh, J. A.	3,120 00	1,182 81
McIntyre, G. D. (June 7)	4,200 00	
McManus, J. P.	3,300 00	
McNichol, M.	4,440 00	
Michel, A. H.	3,300 00	
Mitchell, W. H.	3,180 00	
Moffatt, W. L.	4,020 00	
Moyer, C. S.	3,060 00	
Mullane, J. C.	3,840 00	
Nicholson, A.	3,120 00	
Norton, N. C. (May 7)	5,000 00	
Nugent, J. V.	3,000 00	
O'Higgins, O.	4,440 00	
Padmore, T. W.	3,840 00	
Parent, H.	5,400 00	1,221 46
Peart, J. W.	5,100 00	
Peltier, L. P.	3,840 00	4,846 55
Picotte, J. V.	3,300 00	
Pope, W. L. A. (Jan. 31)	7,500 00	564 53
Power, G. C.	3,840 00	
Prevost, L. (Jan. 25)	4,140 00	
Randall, L. C.	4,320 00	
Reynolds, F. C. S.	3,180 00	
Riches, T. H. (Sept. 21)	3,300 00	
Robertson, T. R. B.	3,480 00	504 94
Robinson, R. E. (Oct. 1)	3,300 00	
Rochefort, E. U. (July 1)	3,000 00	
Roe, C. R. (Nov. 23)	3,000 00	
Rogers, C. A.	4,740 00	
Ross, G. A. M.	4,620 00	
Roy, H. E.	4,620 00	618 02
Roy, P. E.	3,300 00	
Sadler, L. W.	4,020 00	
Sharpe, E. W.	3,480 00	
Shaver, D. T.	4,020 00	
Shaw, R. L.	3,300 00	
Siddall, E. R.	5,300 00	
Sidney, H. V.	4,440 00	
Simpson, G.	3,120 00	
Sinclair, D. J. (to Dept. of the Secretary of State, Oct. 1)	6,000 00	
Skead, J. M.	4,440 00	
Smith, A. T.	3,180 00	
Smith, F. T.	3,060 00	
Spence, W. F.	8,000 00	1,030 48
Squire, N. W.	3,060 00	
Standish, W. T.	3,180 00	839 74
Stevenson, C. S.	5,000 00	
Taschereau, T. W.	3,300 00	
Tevlin, J. J. C.	3,840 00	
Tousignant, E.	3,600 00	
Tracy, W. R.	3,000 00	
Turner, A. B. (Aug. 23)	3,420 00	
Turner, F. H.	4,140 00	
Vallis, L. C.	3,300 00	
Verville, J. M.	3,540 00	
Visu, J. A. G.	3,480 00	
Vogt, D.	4,020 00	
Wallace, D. B. (July 22)	4,200 00	
Walton, C. K.	3,180 00	
Wigmore, A. D.	3,480 00	
Wilkinson, A.	3,300 00	
Wilson, L. J.	4,020 00	
Wilson, W. T.	8,500 00	
Wingfelder, J. J.	5,700 00	1,435 23
Wood, T. C.	3,180 00	
Young, G. M.	6,300 00	1,092 85
Younger, G. R.	5,700 00	

† Living allowances at the following monthly rates: J. G. Bertrand, $85; G. H. Freeman, $100; S. C. Legge, $100.

** Includes an amount of $1,876.39 charged to Department of Trade and Commerce, Vote 462.

‡ Living expenses.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adam, G. H.	$ 608 51	Bower, R. P.	612 52	Craig, F. W.	641 25
Adames, E. L.	789 47	Bowers, J. G.	625 10	Crowe, D. H.	923 96
Asselin, T. N.	1,478 64	Brownlee, J. A.	1,268 59	Davis, O.	595 33
Baker, A. T.	737 04	Bunting, H. L.	735 65	De La Plante, V.	1,691 07
Baptie, A.	1,104 17	Carrier, L. R.	2,010 89	Devine, J. A.	1,018 51
Beaudoin, P. R.	1,460 27	Carruthers, C. H.	1,087 10	Dionne, L. P.	1,722 12
Beaulieu, G.	618 30	Charest, E.	934 33	Drolet, R.	946 87
Belanger, L. G.	1,232 26	Charette, J. E.	1,437 78	Drummond-Hay, G. T.	561 72
Bellavance, R.	1,194 16	Chayer, J. N.	1,047 07	Dunbar, G. R.	739 34
Bertrand, W. L.	1,108 88	Chevalier, F.	593 24	Everetts, A. R.	1,280 07
Bezaire, A. G.	811 68	Clifford, G. H.	726 76	Farr, A. R.	1,108 85
Bicknell, J. H.	935 65	Collier, H. J.	1,091 69	Ferguson, G. H.	549 70
Bourbeau, E. A.	653 73	Cornellier, P. E.	1,295 74	Findlater, W. W.	1,384 70
Bouteiller, F. P.	710 56	Couture, C. M.	1,337 05	Fraser, J. L.	708 76

	Travelling expenses
Fregeau, O.	1,653 22
Gault, K. F.	519 30
Gibbs, C. C.	667 62
Ginn, F. J.	953 04
Gordon, E. W.	513 29
Grant, M. D.	1,048 65
Graves, D. K.	1,625 62
Gray, E.	642 66
Greenwood, A. W.	894 24
Hamel, R.	1,152 59
Harmer, F. R.	1,169 29
Harrison, A. E.	1,041 26
Harrison, H.	521 30
Hatton, J. L.	1,218 43
Hebert, P.	1,033 47
Hennessy, J. N.	893 60
Henry, F.	555 62
Hill, D.	571 05
Hitchcock, G.	1,005 05
Hivon, J. R.	1,658 10
Hope, G.	712 98
Huard, H. G.	541 91
Hughes, J. C.	745 10
Humberstone, G. W.	1,551 92
Hyatt, R. E.	636 55
Ingalls, W.	977 84
Ireland, W. F.	1,035 45
Jewell, J. G.	1,079 56
Johnston, W. T.	1,106 42
Johnstone, W. J.	762 43
Kernaghan, W.	622 19
Kershaw, C.	2,093 91
Lafferty, N. A.	815 54
Lahaie, U.	1,265 25
Lamoureux, A.	592 07
Lariviere, A. E.	565 46
Lavoie, S.	1,592 01
Lehberg, F. H.	1,176 12
Lemay, J. E.	1,583 99
Lesbirel, E.	828 52
Levy, S. C.	606 62
Lindsay, A. W.	689 91
Loranger, P.	1,118 94
MacKinnon, S.	582 95
MacLeod, R. D.	1,546 73
MacNeil, H.	946 84
Malo, A.	784 60
Martin, G. A.	619 22
Martin, J. A.	1,223 90
Martin, W.	1,499 95
McBretney, E. C.	1,017 05
McBride, C. H.	719 39
McClelland, W. R.	996 39
McClennan, B. W.	573 18
McCorkindale, H. J.	648 15
McDonald, C. J.	1,323 90
Morin, J. L.	1,372 89
Murdock, W. M.	1,314 50
Musselman, F. K.	957 92
Needham, C. A.	1,199 90
Newman, E. J.	1,338 44
Nolin, L.	1,155 98
Pare, A.	946 91
Parizeau, L.	1,620 02
Payne, W. R.	838 04
Perreault, J. J.	687 67
Philipson, R.	1,260 51
Quesnel, J. L.	1,313 58
Racicot, M.	1,419 09
Riddell, L. R.	656 13
Riopelle, R.	1,178 84
Rochefort, P.	1,114 97
Rousseau, J. L.	857 18
Rowland, C. L.	572 30
Rundle, A. R.	571 07
Ryan, F. W.	942 59
St. Jacques, S.	1,585 00
Scott, G. T.	664 82
Smith, W. J.	1,139 78
Stockton, R.	2,420 58
Tardif, J. O.	547 29
Taylor, K. W.	1,656 35
Thomson, T. D.	618 73
Townend, S.	905 66
Turnbull, J. O.	792 90
Van Horne, R. B.	820 09
Vannier, W. E.	1,297 23
Waddell, E. H.	941 24
Walker, J. S.	2,461 76
Willis, H. T.	1,275 13
Wills, P.	586 93
Wilson, B. A.	1,104 77
Wilson, L. M.	1,207 93

Suppliers receiving $10,000 or over from this Department

Bell Telephone Company of Canada, Ltd., Montreal, $401,734.48; British American Bank Note Co., Ltd., Ottawa, $80,225.10; Government of Canada—Post Office Department, $816,618.30, Department of Public Printing and Stationery, $722,668.92; Canadian Advertising Agency, Montreal, $48,553.31; Canadian Bank Note Co., Ltd., Ottawa, $98,906.40; Canadian National Railways, Express Department, Ottawa, $24,457.44; Canadian Pacific Express Co., Ottawa, $37,036.06; International Business Machines Co., Ltd., Toronto, $224,034.88; MacLaren Advertising Co., Toronto, $272,135.58; The Morgan Crucible Co., Ltd., London, England, $15,559.06; The Nichols Chemical Co., Ltd., Montreal, $11,921.16; Ottawa Light, Heat and Power Co., Ltd., Ottawa, $16,067.27; Ronalds Advertising Agency, Montreal, $54,984.69.

WARTIME PRICES AND TRADE BOARD

Bell Telephone Company of Canada, Ltd., Montreal, $33,026.19; Gordon D. Campbell, Toronto, $15,372.42; Government of Canada—Post Office Department, $42,039.82, Department of Public Printing and Stationery, $167,337.66.

Appendix 1

RETURN ON INVESTMENTS

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested	Amount realized	
			p.c.	$ cts.	$ cts.	$ cts
PROVINCES						
Loans—						
Manitoba Treasury Bills	1 year	July 1, 1948	2⅝	18,804,104 01*	363,696 39	
Saskatchewan Treasury Bills	1 year	July 1, 1948	2½	34,853,257 68*	141,074 44	
Alberta Treasury Bills	1 year	July 1, 1948	2¼	12,537,295 87*	198,268 68	
British Columbia Treasury Bills	1 year	July 1, 1948	2⅛	24,346,609 01*	444,677 22	
						1,147,716 73
Province of Saskatchewan—Power Commission	1 year	Nov. 15, 1948	3½	26,880 00*		1,041 60
Province of Saskatchewan—1938 Seed Grain Guarantees	Various	Jan. 31, 1949	3	6,913,396 38*		31,412 45
Province of Quebec—Debt Account	1 year	Dec. 31, 1948	4	1,473,609 63		58,944 38
NATIONAL HARBOURS BOARD						
Halifax Harbour Debentures	On acct.	Various	Various	12,597,382 52*	200,000 00	
Montreal Harbour Debentures	On acct.	Various	Various	60,577,759 25*	1,500,000 00	
Port Colborne Elevator Debentures	Various	Jan. 1, 1949	2½	4,573 35*	22 81	
Prescott Elevator Advances	5 days	Jan. 5, 1949	3	40,000 00	16 45	
Quebec Harbour Advances	5 days	Jan. 5, 1949	3	110,000 00	45 20	
Saint John Harbour Debentures	On acct.	Various	Various	18,779,791 12*	100,000 00	
Three Rivers Harbour Debentures	On acct.	Various	Various	3,985,193 39*	125,000 00	
Vancouver Harbour Debentures	On acct.	Various	Various	24,725,599 68*	800,000 00	
						2,725,084 46
HARBOUR COMMISSION						
New Westminster Harbour Debentures	Various	Jan. 1, 1949	Various	274,537 23*	29,684 34	
New Westminster Harbour Debentures	1 year and 1 day	April 1, 1949	3¼	703,500 00	22,926 39	
						52,610 73
CANADIAN NATIONAL RAILWAYS						
Purchase of Railway Equipment—						
1936 Agreement	1 year	Oct. 16, 1948	3	1,034,346 24*	38,787 98	
1943 Agreement	1 year	Feb. 25, 1949	2⅝	15,616,666 77*	450,931 25	
1944 Agreement	1 year	Mar. 10, 1949	2⅝	9,556,011 67*	262,247 36	
1946 Agreement	1 year	Oct. 16, 1948	2⅝	10,459,473 20*	269,113 53	
Financing and Guarantee Act, 1940— Advances for purchase of securities	Various	Jan. 1, 1949	3½	108,157,889 61*	3,785,456 09	
Financing and Guarantee Act, 1941— Advances for purchase of securities	1 year	Jan. 1, 1949	3½	8,589,610 90	300,636 38	
Financing and Guarantee Act, 1942— Advances for purchase of securities	1 year	Jan. 1, 1949	3½	18,276,036 27	639,661 26	
Financing and Guarantee Act, 1947— Advances for capital requirements	6 mos. and 128 days	Jan. 1, 1949	2½	5,886,566 33	125,049 33	
Financing and Guarantee Act, 1948— Advances for capital requirements	Various	Jan. 1, 1949	Various	6,629,116 36*	24,423 29	
Refunding Act, 1938	1 year	Jan. 1, 1949	Various	76,890,029 45*	1,798,803 78	
Refunding Act, 1944	Various	Jan. 1, 1949	Various	161,956,308 19*	3,661,867 61	
Refunding Act, 1947	Various	Jan. 1, 1949	Various	37,259,549 34*	833,468 29	
War Appropriation (United Kingdom Financing) Act, 1942— Advances for purchase of securities	Various	Jan. 1, 1949	3½	256,415,765 80*	8,974,376 13	
Trans-Canada Air Lines	Various	Jan. 1, 1949	Various	19,043,022 71*	470,959 50	
						21,635,781 78
FOREIGN GOVERNMENTS						
Loans under Export Credits Insurance Act, 1944—						
Government of Belgium	Various	Dec. 31, 1948	3	64,607,534 26*	1,951,554 26	
Government of China	Various	Dec. 31, 1948	3	50,460,000 00*	2,184,608 59	
Government of the Czechoslovak Republic	Various	Various	2½	16,673,706 82*	613,507 42	
Government of France	Various	Dec. 31, 1948	3	242,672,000 00*	12,609,558 69	
Government of the Netherlands	Various	Apr. 30, 1948	Various	118,136,572 11*	5,195,456 57	
Government of Indonesia	Various	Jan. 1, 1949	2¼	15,452,188 21*	533,153 44	
Government of Norway	Various	Jan. 1, 1949	2¾	23,656,985 07*	612,844 98	
Government of the Union of Soviet Socialist Republics	1 year	Feb. 28, 1949	2	2,866,098 69	57,321 98	
					23,758,005 93	
Government of France—Interim Credit Consolidated Interest	Various	Dec. 31, 1948	3	2,378,000 00*	2,438,448 05	
						26,196,453 98

Appendix 1—*Concluded*

RETURN ON INVESTMENTS—*Concluded*

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested	Amount realized	
			p.c.	$ cts.	$ cts.	$ cts.
MISCELLANEOUS						
Bank of Canada Capital Stock	1 year	Dec. 31, 1948	4½	5,000,000 00	225,000 00	
Bank of Canada—Government's share of profits for calendar year 1948					19,107,147 20	
Canadian Broadcasting Corporation	1 year	Dec. 31, 1948	2¾	3,250,000 00*	55,000 00	
Canadian Farm Loan Board—						
Interest on bonds	Various	Various	3½	4,500,000 00*	177,109 59	
Interest on bonds	Various	Jan. 2, 1949	3	10,350,000 00*	268,128 11	
Interest on initial capital	1 year	Mar. 31, 1949	3½	5,000,000 00	175,000 00	
Interest on initial capital—Fisherman's Loan Act	1 year	Mar. 31, 1949	2½	29,000 00	725 00	
Canadian National (West Indies) Steamships Ltd.—						
Advances for deficits	1 year	Dec. 31, 1948	2½	3,618,505 74*	93,794 16	
Dawson Creek, B.C.—Sewage Disposal System—Loan	1 year	Dec. 31, 1948	2	84,162 12*	1,827 60	
Foreign Exchange Control Board—						
Advances	1 year	Dec. 31, 1948	·625	1,100,000,000 00*	4,770,719 18	
Profits for calendar year 1948					8,654,654 47	
Montreal Turnpike Trust Corporation—						
Interest under commutation agreements	1 year	Various	6	14,308 00	858 48	
Municipal Improvements Assistance Act, 1938—Loans	Various	Various	2	4,722,985 54*	98,227 51	
Northwest Territories Power Commission—						
Snare River Power Project—Advances	Various	Mar. 31, 1949	3⅜	4,615,000 00*	77,715 20	
Saint John Bridge and Railway Extension Co.—Loan	1 year	July 1, 1948	4	433,900 00	17,356 00	
Securities Investment Account	Various	Various	Various	455,769,619 14*	17,161,533 34	
Halifax Pilots' Pension Fund	Various	Mar. 31, 1949	3		74 80	
						50,884,870 64
						102,733,916 75

*Balance March 31, 1949.

Appendix 2

INTEREST ON PUBLIC DEBT, 1948-49

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal	—	Interest paid	Total
				p.c.	$ cts.	$ cts.	$ cts.	$ cts.
	FUNDED DEBT AND TREASURY BILLS							
	PAYABLE IN CANADA							
The Provincial Treasurer:								
Manitoba	Debenture Stock—School Lands	1 year	Jan. 1, 1949	4	5,919,862 65	236,794 50		
Saskatchewan	Debenture Stock—School Lands	1 year	Jan. 1, 1949	4	17,809,039 00	712,361 56		
Alberta	Debenture Stock—School Lands	1 year	Jan. 1, 1949	4	9,564,569 20	382,582 76		
Sundry Persons	Refunding Loan, 1937-51	1 year	Nov. 15, 1948	3¼	60,000,000 00		1,331,738 82	
Sundry Persons	Conversion Loan, 1931-58	1 year	Nov. 1, 1948	4½	276,687,600 00		1,950,000 55	
Sundry Persons	Conversion Loan, 1931-59	1 year	Nov. 1, 1948	4½	289,693,300 00		12,450,942 00	
Sundry Persons	Loan of 1935-55, June 1	1 year	Dec. 1, 1948	3	40,000,000 00		13,036,198 50	
Sundry Persons	Loan of 1935-55, Nov. 15	1 year	Dec. 1, 1948	3	55,000,000 00		1,200,000 00	
Sundry Persons	Loan of 1936-66	1 year	Dec. 1, 1948	3½	54,703,000 00		1,650,000 00	
Sundry Persons	Loan of 1936, Perpetual	1 year	Mar. 15, 1949	3	55,000,000 00		1,777,847 42	
Sundry Persons	Loan of 1938-39-58	1 year	Dec. 1, 1948	3	88,200,000 00		1,650,000 00	
Sundry Banks	Loan of 1946-50	1 year	Nov. 1, 1948	1½	400,000,000 00		2,646,000 00	
Sundry Banks	Loan of 1948-50	1 year	Mar. 1, 1949	1½	325,000,000 00		7,000,000 00	
Sundry Persons	First War Loan, 1940	1 year	Feb. 1, 1949	3½	200,737,650 00		4,875,000 00	
Sundry Persons	Second War Loan, 1940	1 year	Apr. 1, 1949	3	324,945,700 00		6,499,476 59	
Sundry Persons	Victory Loan, 1941-51	1 year	Dec. 15, 1948	3	643,534,250 00		9,748,371 00	
Sundry Persons	Second Victory Loan, 1942-54	1 year	Mar. 1, 1949	3	669,658,900 00		19,306,027 50	
Sundry Persons	Third Victory Loan, 1942-56	1 year	Nov. 1, 1948	3	847,136,050 00		20,089,767 00	
Sundry Persons	Fourth Victory Loan, 1943-57	1 year	Nov. 1, 1948	3	1,111,261,650 00		25,414,081 50	
Sundry Persons	Fifth Victory Loan, 1943-59	1 year	Jan. 1, 1949	3	1,197,324,750 00		33,337,849 50	
Sundry Persons	Sixth Victory Loan, 1944-60	1 year	Dec. 1, 1948	3	1,165,300,350 00		35,919,742 50	
Sundry Persons	Seventh Victory Loan, 1944-48	1 year	Nov. 1, 1948	1¾	344,267,000 00	6,024,672 50	34,959,010 50	
Sundry Persons	Seventh Victory Loan, 1944-62	1 year	Feb. 1, 1949	3	1,315,639,200 00	39,469,176 00		
Sundry Persons	Eighth Victory Loan, 1945-49	1 year	Nov. 1, 1948	1¾	267,800,000 00	4,686,500 00	45,493,848 50	
Sundry Persons	Eighth Victory Loan, 1945-63	1 year	Apr. 1, 1949	3	1,295,819,350 00	38,874,580 50		
Sundry Persons	Ninth Victory Loan, 1945-50	1 year	Nov. 1, 1948	1¾	335,690,000 00	5,874,575 00	43,561,080 50	
Sundry Persons	Ninth Victory Loan, 1945-66	1 year	Mar. 1, 1949	3	1,691,796,700 00	50,753,901 00		
Sundry Persons	Canada Savings Bonds, 1946-56	Various	Various	2¾			56,628,476 00	
Sundry Persons	Canada Savings Bonds, 1947-57	Various	Various	2¾			(a) 10,212,964 16	
Sundry Persons	Canada Savings Bonds, 1948-58	Various	Various	2¾			(a) 6,850,276 34	
Bank of Canada	Six Months Treasury Notes	6 months	May 1, 1948	·625	200,000,000 00		(a) 67,887 00	
Bank of Canada	Six Months Treasury Notes	6 months	Sept. 1, 1948	·625	550,000,000 00		625,000 00	
Bank of Canada	Six Months Treasury Notes	6 months	Nov. 1, 1948	·625	200,000,000 00		1,718,750 06	
Bank of Canada	Six Months Treasury Notes	6 months	Mar. 1, 1949	·625	550,000,000 00		625,000 00	
Sundry Banks	Deposit Certificates	182 days	Sept. 3, 1948	·625	100,000,000 00		1,718,750 06	
Sundry Banks	Deposit Certificates	182 days	Mar. 4, 1949	·625	100,000,000 00		311,643 83	
Sundry Persons	War Savings Certificates						311,643 83	
Sundry Persons	Refundable Income Tax	Various	Various	2			4,728,161 72	
							19,157,545 25	
Sundry Persons	Treasury Bills	91 days	July 9, 1948	·410	75,000,000 00		76,622 00	426,853,080 63
Sundry Persons	Treasury Bills	91 days	July 23, 1948	·411	75,000,000 00		76,709 00	

Appendix 2—*Concluded*

INTEREST ON PUBLIC DEBT, 1948-49—*Concluded*

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal	—	Interest paid	Total
				p.c.	$ cts.	$ cts.	$ cts.	$ cts.
Sundry Persons	Treasury Bills	91 days	Aug. 6, 1948	·410	75,000,000 00		76,656 75	
Sundry Persons	Treasury Bills	91 days	Aug. 27, 1948	·412	75,000,000 00		76,969 00	
Sundry Persons	Treasury Bills	91 days	Sept. 10, 1948	·412	75,000,000 00		76,884 50	
Sundry Persons	Treasury Bills	91 days	Sept. 24, 1948	·412	75,000,000 00		76,895 00	
Sundry Persons	Treasury Bills	91 days	Oct. 8, 1948	·412	75,000,000 00		76,888 00	
Sundry Persons	Treasury Bills	91 days	Oct. 22, 1948	·411	75,000,000 00		76,864 00	
Sundry Persons	Treasury Bills	91 days	Nov. 5, 1948	·411	75,000,000 00		76,679 75	
Sundry Persons	Treasury Bills	91 days	Nov. 26, 1948	·412	75,000,000 00		76,869 25	
Sundry Persons	Treasury Bills	91 days	Dec. 10, 1948	·412	75,000,000 00		77,013 00	
Sundry Persons	Treasury Bills	91 days	Dec. 24, 1948	·411	75,000,000 00		76,695 00	
Sundry Persons	Treasury Bills	91 days	Jan. 7, 1949	·412	75,000,000 00		76,899 50	
Sundry Persons	Treasury Bills	91 days	Jan. 21, 1949	·413	75,000,000 00		77,078 75	
Sundry Persons	Treasury Bills	91 days	Feb. 4, 1949	·413	75,000,000 00		77,088 25	
Sundry Persons	Treasury Bills	91 days	Feb. 25, 1949	·411	75,000,000 00		76,801 25	
Sundry Persons	Treasury Bills	91 days	Mar. 11, 1949	·412	75,000,000 00		76,921 75	
Sundry Persons	Treasury Bills	91 days	Mar. 25, 1949	·412	75,000,000 00		77,038 00	
Sundry Persons	Treasury Bills	91 days	Apr. 8, 1949	·411	75,000,000 00		76,854 50	
Sundry Persons	Treasury Bills	91 days	Apr. 22, 1949	·411	75,000,000 00		76,859 75	
Sundry Persons	Treasury Bills	91 days	May 6, 1949	·412	75,000,000 00		76,945 25	
Sundry Persons	Treasury Bills	91 days	May 27, 1949	·415	75,000,000 00		77,564 00	
Sundry Persons	Treasury Bills	91 days	June 10, 1949	·424	75,000,000 00		79,287 00	
Sundry Persons	Treasury Bills	91 days	June 24, 1949	·451	75,000,000 00		84,300 00	
								1,855,383 25
	PAYABLE IN LONDON							
Sundry Persons	Loan of 1950-55	Various	Various	3¼	*3,833,893 18		125,418 10	
Sundry Persons	Loan of 1953-58	Various	Various	4	*2,574,936 32		103,211 95	
Sundry Persons	Loan of 1958-63	Various	Various	3½	*2,847,428 94		92,618 39	
								321,248 44
	PAYABLE IN NEW YORK							
Export-Import Bank of Washington	Three, Four and Five Year Notes	Various	Aug. 16, 1948	2½	140,000,000 00		1,228,767 13	
Sundry Persons	Loan of 1930-60	1 year	Apr. 1, 1949	4	100,000,000 00		4,000,000 00	
Sundry Persons	Loan of 1936-61	1 year	Jan. 15, 1949	3½	48,000,000 00		1,560,000 00	
Sundry Persons	Loan of 1948-63	6 months	Feb. 1, 1949	3	150,000,000 00		(b) 2,112,500 00	
								8,901,267 13
	OTHER LIABILITIES							
Sundry Persons	Dominion Stock, Issue B	1 year	Nov. 1, 1948	3½	3,700 00		129 50	
Sundry Persons	Compensation to Seigneurs	1 year	Jan. 1, 1949	6	*11,827 40		585 88	
								715 38
	DEPOSIT AND TRUST ACCOUNTS							
Army Benevolent Fund	Army Benevolent Fund	1 year	Apr. 1, 1949	2½	*8,900,246 69		220,348 06	
Sundry Banks	Bank Circulation Redemption Fund	1 year	July 1, 1948	3	*930,570 05		32,425 90	
Replacement Fund	Burrard Dry Dock Pontoons	1 year	Apr. 1, 1949	3	*82,847 38		2,378 06	
Sundry Persons	Contractors Securities	Various	Apr. 1, 1949	2	*7,160,155 93		109,436 81	

Sundry Persons	Deferred Pay Balances	Various	Apr. 1, 1949	3	*356,677 11		3,667 94	
Indian Bands	Indian Trust Funds	1 year	Apr. 1, 1949	6	1,073,136 70	64,388 19		
Indian Bands	Indian Trust Funds	1 year	Apr. 1, 1949	5	17,488,312 57	874,415 62		
							938,803 81	
King George V—Cancer Fund	King George V Silver Jubilee Cancer Fund for Canada	1 year	Apr. 1, 1949	3	*36,000 00		5,456 71	
Land Assurance Fund	Land Assurance Fund	1 year	Apr. 1, 1949	3	*23,526 18		674 57	
	National Harbours Board—							
National Harbours Board	Special Account No. 2	1 year	Jan. 1, 1949	2	*430,472 40	7,009 69		
National Harbours Board	Special Account No. 3	1 year	Jan. 1, 1949	2	*440,093 67	11,251 49		
							18,261 18	
Sundry Persons	Post Office Savings Bank	Various	Apr. 1, 1949	2	*37,741,388 62		710,012 33	
Sundry Persons	R.C.M.P. Benefit Fund	1 year	Apr. 1, 1949	2	*46,606 52		1,119 53	
Executive Council	Strathcona Trust Fund	1 year	Nov. 14, 1948	4	500,000 00		20,000 00	
Provincial Treasurer:								
Ontario	Trust Fund Proportion of Common School Fund	1 year	Jan. 1, 1949	5		71,229 86		
Quebec	Trust Fund Proportion of Common School Fund	1 year	Jan. 1, 1949	5		62,658 68		
							133,888 54	
								2,196,473 44
	Insurance and Guaranty Funds							
Annuities Fund	Government Annuities	1 year	Apr. 1, 1949	4	*489,383,916 00	17,668,822 51		
Annuities Fund	Government Annuities	Various	Apr. 1, 1949	3	*12,353,743 00	135,772 64		
							17,804,595 15	
C.S. Insurance Fund	Civil Service Insurance Fund	1 year	Apr. 1, 1949	6	*22,465,603 17		1,274,249 19	
Returned Soldiers Insurance Fund	Returned Soldiers Insurance Fund	1 year	Apr. 1, 1949	4	*24,986,391 91		969,917 69	
Veterans Insurance Account	Veterans Insurance Account	1 year	Apr. 1, 1949	3½	*4,156,238 49		105,880 09	
Government Officers, Guarantee Fund	Government Officers, Guarantee Fund	1 year	Apr. 1, 1949	2½	*564,430 51		13,577 58	
								20,168,219 70
	Pension and Retirement Funds							
Superannuation Account	Superannuation Account	1 year	Apr. 1, 1949	4	*94,940,744 67		3,507,787 18	
Sundry Persons	Retirement Fund	1 year	Jan. 1, 1949	4	*18,810 601 97		544,598 45	
National Harbours Board Pension Fund	National Harbours Board Pension Fund	1 year	Jan. 1, 1949	4	*2,799,240 00		92,469 64	
Permanent Services Pension Account	Permanent Services Pension Account	1 year	Apr. 1, 1949	4	*28,794,056 24		664,293 78	
R.C.M.P. Dependents Pension Fund	R.C.M.P. Dependents Pension Fund	1 year	Apr. 1, 1949	4	*833,827 93		28,105 03	
Pilots Pension Funds:	Pilots Pension Funds—							
British Columbia	British Columbia	1 year	Apr. 1, 1949	3	*73,589 06	1,747 08		
Montreal	Montreal	1 year	Apr. 1, 1949	3	*105,375 89	2,154 73		
Saint John	Saint John	1 year	Apr. 1, 1949	3	*17,011 03	369 66		
Sydney	Sydney	1 year	Apr. 1, 1949	3	*5,339 25	44 42		
							4,315 89	
								4,841,569 97
								465,137,957 94

(a) Bonds are payable on demand at par and accrued interest.
(b) Six months *less* accrued interest received for the period August 1 to 12, 1948.
*Balance, March 31, 1949.

Appendix 3

SERVICING OF PUBLIC DEBT, 1948-49

To whom paid	Service	$ cts.	$ cts.	$ cts.
	Expenses of redemption and transfer of bonds—Consolidated Revenue and Audit Act, 1931—			
	Advertising call notices of redemption—			
MacLaren Advertising Co. Ltd.	Sundry called bond issues		18,528 50	
King's Printer	2½% First War Loan, 1940		26 00	
" "	Printing reminder leaflets, display cards and bank tellers' reminder cards for domestic called bond issues		910 67	
T. V. Little	Photograph of the drawing by lot of the second call letter, 3½% First War Loan, 1940		210 00	
Bank of Montreal Trust Co., New York	Fee for acting as paying agent of $140 million notes issued to Export-Import Bank of Washington		100 00	
Bank of Montreal, New York	Postage and shipping charges on sundry bonds		37 13	
" "	Cost of telegrams in connection with redemption of notes issued to Export-Import Bank		1 59	
" "	Commission paid for redemption of bonds—New York issues		305 58	
Bank of Montreal, London, England	Commission paid for redemption of bonds—sterling issues		199 74	
" "	Stamp duty on transfers of stock		1,785 54	
Bank of Montreal, New York	Premium paid on called bonds, sundry issues		8,775 60	
				30,880 35
	VOTE 73—SERVICING OF PUBLIC DEBT			
Sundry Banks, Canada	Commission for cashing coupons	249,860 02		
Bank of Montreal, New York	Commission for cashing coupons and for paying registered interest	4,078 26		
			253,938 28	
Bank of Montreal Trust Co., New York	Fees for acting as registrar of Canada bond issues in New York		144 00	
Bank of Montreal, London, England	For services as fiscal agents in London, England, for the year ended December 31, 1948 at a rate of £150 per million pounds of debt		1,403 81	
" "	Advertising interest payments		381 51	
" "	Postage and revenue stamps on interest cheques		58 61	
" "	Ledger sheets for 1958/63 stock		31 27	
Vancouver's CKWX Mutual Broadcasting System	Publicity expenses re Fifth Victory Loan		164 00	
Sundry Bank Note Companies	Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges		43,910 50	
				300,031 98
				330,912 33

Appendix 4

COST OF LOAN FLOTATIONS, 1948-49

—	$ cts.	$ cts.	$ cts.
Canada Savings Bonds, Series 2, dated November 1, 1947—			
Bank of Canada—			
Administration—			
Postage and express	292 56		
Telephones and telegrams	2 59		
Stationery and printing	3,553 12		
		3,848 27	
Advertising and publicity—			
Newspapers and magazines	13,708 63		
Display and outdoor advertising	2,166 86		
Literature and miscellaneous	7,229 56		
		23,105 05	
Engraving and furnishing bonds		36,737 96	
			63,691 28
Canada Savings Bonds, Series 3, dated November 1, 1948—			
Bank of Canada—			
Administration—			
Travelling expenses	22,368 39		
Postage and express	3,931 63		
Telephones and telegrams	3,901 21		
Stationery and printing	24,398 18		
Organization expenses	1,239 43		
		55,838 84	
Advertising and publicity—			
Newspapers and magazines	196,733 70		
Radio	80,396 39		
Motion picture newsclips	417 80		
Display and outdoor advertising	40,891 47		
Sales promotion by direct mail	21,945 31		
Literature and miscellaneous	26,958 22		
Distribution of publicity material	4,313 94		
		371,656 83	
Engraving and furnishing bonds		170,488 24	
			597,983 91
1½% Loan, 1948-51—			
Lithoprinting bonds			2,249 10
Six Months ½% Treasury Notes dated Sept. 1, 1948—			
Lithoprinting notes			221 40
Treasury Bills—			
Printing tenders		192 13	
Lithoprinting bills		270 00	
			462 13
3% New York Loan, 1948-63—			
Travelling expenses		143 11	
Certified copies of various statutes		31 50	
Telephones and telegrams		33 26	
Engraving and furnishing bonds		351 00	
			558 87
Export-Import Bank Loan—			
½% Commitment charge			562,212 32
			1,227,379 01

Appendix 5

Subsidy Accounts

Province of Alberta

Date	——	Dr.	Cr.
		$ cts.	$ cts.
1948			
July 1...	By ½ year's grant for its local purpose and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 803,330, as authorized by Sec. 1 (1-b) of the B.N.A. Act 1907		321,332 00
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		110,000 00
	By ½ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 800,000 and 1,200,000		375,000 00
July 2...	To Cash	806,332 00	
Sept. 1...	By ½ year's interest at 5 per cent per annum on debt allowance of $8,107,500		202,687 50
Sept. 1...	To Cash	202,687 50	
1949			
Jan. 1...	By ½ year's grants and allowance as above		806,332 00
Jan. 2...	To Cash	806,332 00	
Mar. 1...	By ½ year's interest at 5 per cent per annum on debt allowance of $8,107,500		202,687 50
Mar. 1...	To Cash	202,687 50	
		2,018,039 00	2,018,039 00

Province of British Columbia

Date	——	Dr.	Cr.
		$ cts.	$ cts.
1948			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 817,861 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		327,144 40
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		110,000 00
	By ½ year's allowance in lieu of lands, as authorized by O. C. Windsor, May 16, 1871, and Chap. 37, Sec. 24, Statutes of 1930		50,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of $583,021.40		14,575 53
July 2...	To Cash	501,719 93	
1949			
Jan. 1...	By ½ year's grants and allowances as above		501,719 93
Jan. 2...	To Cash	501,719 93	
		1,003,439 86	1,003,439 86

Appendix 5—*Continued*

SUBSIDY ACCOUNTS—*Continued*

PROVINCE OF MANITOBA

Date	——	Dr.	Cr.
1948		$ cts.	$ cts.
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 726,923, as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		290,769 20
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		95,000 00
	By ½ year's grant as authorized by Clause 20 of the Schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000		281,250 00
	By ½ year's interest at 5 per cent per annum on $7,631,683.85 in lieu of debt as authorized by 2 Geo. V, Chap. 32, Sec. 4		190,792 09
July 2...	To Cash	857,811 29	
1949			
Jan. 1...	By ½ year's grants and allowance as above		857,811 29
Jan. 2...	To Cash	857,811 29	
		1,715,622 58	1,715,622 58

PROVINCE OF NEW BRUNSWICK

Date	——	Dr.	Cr.
1948		$ cts.	$ cts.
April 1...	By ¼ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942		450,000 00
April 1...	To Cash	450,000 00	
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 457,401 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		182,960 40
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		95,000 00
	By ½ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1		75,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of $529,299.39		13,232 48
July 2...	To Cash	366,192 88	
Oct. 1...	By ½ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942		450,000 00
Oct. 1...	To Cash	450,000 00	
1949			
Jan. 1...	By ½ year's grants and allowances as above		366,192 88
Jan. 2...	To Cash	366,192 88	
		1,632,385 76	1,632,385 76

Appendix 5—*Continued*

SUBSIDY ACCOUNTS—*Continued*

PROVINCE OF NOVA SCOTIA

Date	——	Dr.	Cr.
		$ cts.	$ cts.
1948			
April 1...	By ½ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942		650,000 00
April 1...	To Cash	650,000 00	
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 577,962 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		231,184 80
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		95,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of $1,055,411.69		26,385 29
July 2...	To Cash	352,570 09	
Oct. 1...	By ½ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942		650,000 00
Oct. 1...	To Cash	650,000 00	
1949			
Jan. 1...	By ½ year's grants and allowance as above		352,570 09
Jan. 2...	To Cash	352,570 09	
		2,005,140 18	2,005,140 18

PROVINCE OF ONTARIO

Date	——	Dr.	Cr.
		$ cts.	$ cts.
1948			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,787,655 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907—		
	2,500,000 at 80 cents per head per annum $ 1,000,000.00		
	1,287,655 at 60 cents per head per annum 386,296.50		
			1,386,296 50
	By ½ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		120,000 00
	By ½ year's allowance as authorized by 47 Vic., Chap. 4 of 1884		71,207 24
July 2...	To Cash	1,577,503 74	
1949			
Jan. 1...	By ½ year's grants and allowance as above		1,577,503 74
Jan. 2...	To Cash	1,577,503 74	
		3,155,007 48	3,155,007 48

Appendix 5—*Continued*

SUBSIDY ACCOUNTS—*Continued*

PROVINCE OF PRINCE EDWARD ISLAND

Date		Dr.	Cr.
1948		$ cts.	$ cts.
April 1...	By ½ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942		
April 1...	To Cash		137,500 00
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 109,078 (Census 1891) as authorized by Sec. 1 (1-b) and 1 (8) of the B.N.A. Act, 1907	137,500 00	
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		43,631 20
	By ½ year's grant in lieu of Public Lands, O.C. Windsor, June 26, 1873		50,000 00
	Less ½ year's deduction on Land Account balance being 5 per cent per annum on $782,402.33 as authorized by O.C. Windsor, June 26, 1873 ($ 22,500.00 / 19,560.05)		
	By ½ year's additional allowance on subsidy account as authorized by 50-51 Vic., Chap. 8, Sec. 1		2,939 95
	By ½ year's allowance as authorized by 1 Edw. VII, Chap. 3, Sec. 1 in settlement of Steamships Service claim		10,000 00
	By ½ year's grant as authorized by 2 Geo. V, Chap. 42, Sec. 2		15,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of $775,791.83		50,000 00
July 2...	To Prince Edward Island Railway for ½ year's interest on construction and maintenance of the Hillsboro River Bridge on the Murray Harbour Branch, as authorized by 63-64 Vic., Chap. 7		19,394 79
July 2...	To Cash	4,875 00	
Oct. 1...	By ½ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942	186,090 94	
Oct. 1...	To Cash		137,500 00
		137,500 00	
1949			
Jan. 1...	By ½ year's grants and allowances as above		190,965 94
Jan. 2...	To deduction as above	4,875 00	
Jan. 2...	To Cash	186,090 94	
		656,931 88	656,931 88

PROVINCE OF QUEBEC

Date		Dr.	Cr.
1948		$ cts.	$ cts.
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,331,882 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum $1,000,000.00; 831,882 at 60 cents per head per annum 249,564.60		
	By ½ year's grant for its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		1,249,564 60
	By ½ year's allowance as authorized by 47 Vic., Chap. 4 of 1884		120,000 00
July 2...	To Cash	1,433,294 94	63,730 34
1949			
Jan. 1...	By ½ year's grants and allowance as above		1,433,294 94
Jan. 2...	To Cash	1,433,294 94	
		2,866,589 88	2,866,589 88

Appendix 5—*Concluded*

SUBSIDY ACCOUNTS—*Concluded*

PROVINCE OF SASKATCHEWAN

Date	——	Dr.	Cr.
		$ cts.	$ cts.
1948			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 832,688 as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		333,075 20
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		110,000 00
	By ½ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930 population between 800,000 and 1,200,000		375,000 00
July 2...	To Cash	818,075 20	
Sept. 1...	By ½ year's interest at 5 per cent per annum on debt allowance of $8,107,500		202,687 50
Sept. 1...	To Cash	202,687 50	
1949			
Jan. 1...	By ½ year's grants and allowance as above		818,075 20
Jan. 2...	To Cash	818,075 20	
Mar. 1...	By ½ year's interest at 5 per cent per annum on debt allowance of $8,107,500		202,687 50
Mar. 1...	To Cash	202,687 50	
		2,041,525 40	2,041,525 40

SUBSIDY ALLOWANCE FROM JULY, 1867, TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1949

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on Debt Allowances	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Alberta	8,171,666 67	21,430,736 67	32,125,000 00	17,836,500 00	79,563,903 34
British Columbia	9,220,000 00	21,299,550 40	8,800,000 00	2,283,566 52	41,603,116 92
Manitoba	9,585,000 00	25,445,920 40	28,331,732 76	19,074,382 35	82,437,035 51
New Brunswick	9,740,000 00	22,991,468 80	13,830,000 00	1,794,609 40	48,356,078 20
Nova Scotia	10,380,000 00	29,882,904 00	3,426,980 00	3,974,271 06	47,664,155 06
Ontario	13,280,000 00	142,172,800 39		7,022,321 34	162,475,121 73
Prince Edward Island	5,220,000 00	6,534,377 60	7,552,502 94	3,145,899 51	22,452,780 05
Quebec	12,880,000 00	117,996,437 20		7,108,702 41	137,985,139 61
Saskatchewan	8,796,666 67	26,073,034 80	36,312,500 00	17,836,500 00	89,018,701 47
	87,273,333 34	413,827,230 26	130,378,715 70	80,076,752 59	711,556,031 89

NOTE.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payments to Provinces under Dominion-Provincial Taxation Agreements.

Appendix 6

GOVERNMENT-OWNED COMPANIES

Of a number of Government-owned companies formed in connection with the work of the Wartime Prices and Trade Board, the Commodity Prices Stabilization Corporation Ltd. and the Canadian Sugar Stabilization Corporation Ltd. are still in operation. These were incorporated under Part I of the Companies Act, c. 33, 1934, as companies with share capital. The only shares issued, other than in the name of the Minister of Finance, were directors' qualifying shares issued to persons designated by the Minister.

Agreements between the Minister and the companies provide for the general control and supervision of their operations by the Minister and the auditing of their accounts by the Auditor General of Canada. Balance sheets certified by the Auditor General together with operating statements follow.

COMMODITY PRICES STABILIZATION CORPORATION LTD.

Ottawa, June 14, 1949.

To the Shareholders,
Commodity Prices Stabilization Corporation Ltd.,
Ottawa, Ontario.

Gentlemen:

In accordance with the requirements of section 4 of Order in Council P.C. 9870 of December 17, 1941, I have audited the accounts of your company to March 31, 1949, and submit herewith the following statements:

Balance Sheet as at March 31, 1949	Schedule "A"
Statement of Operations for the fiscal year ended March 31, 1949	Schedule "B"
Statement of Subsidies Paid for the fiscal year ended March 31, 1949	Schedule "C"
Statement of Profit and Loss on Commodity Trading for the fiscal year ended March 31, 1949	Schedule "D"
Administrative Expenses for the fiscal year ended March 31, 1949	Schedule "E"

Subsidies paid by the corporation were subject in some cases to adjustment under the provisions of Limitation on Subsidies undertakings and contracts, and in the case of commodities exported, to refund under the Repayment of Subsidy Order. Subsidy payments, as shown in Schedule "C", have been reduced or adjusted in respect of such recoveries effected during the fiscal year. Subsidies paid are also subject, in most instances, to investigation and adjustment by Officers of the corporation after payment. Therefore, payments now recorded should not be regarded as final.

Subsidy payments to be recovered, as determined after investigation and adjustment, are included in accounts receivable. Following an opinion of the Deputy Minister of Justice dated February 12, 1947, the practice of the corporation has been to provide a reserve for those accounts which have proven to be uncollectable. For some accounts not so provided for, confirmations were not received from the debtors; for others, liability was disputed or denied. Although, in many of those cases, legal proceedings have been or are being taken, it cannot be assumed that the full amount will invariably be collected.

Subsidy claims in process, but not approved at March 31, 1949, have not been considered as liabilities of the fiscal year ended that date.

The corporation's inventory of commodities at March 31, 1949, consisted of stocks of whale and seal oil acquired during the period under review at a cost of $1,096,934.26. As current market prices of these oils are less than recorded cost, substantial losses on disposal will probably result.

The corporation has an indeterminate contingent liability arising out of the assurance of subsidy protection provided in agreements regarding the reconstitution of low-cost inventories of cordage fibre during the three year period commencing October 1, 1946, in accordance with a Minute of the Wartime Prices and Trade Board, dated September 4, 1947.

Yours faithfully,

J. HOPKINSON,
Asst. Auditor General.

COMMODITY PRICES STABILIZATION CORPORATION LTD.—*Continued*

SCHEDULE "A"

Balance Sheet as at March 31, 1949

ASSETS				LIABILITIES			
Cash				Capital			
At Bank of Canada, Ottawa			5,078,608 67	Authorized: 1,000 shares without nominal or par value			
				Issued: 80 shares			80 00
Accounts and Bills Receivable							
Accounts Receivable				Accounts Payable			702,260 65
General	1,699,660 81						
Less: Reserve for Doubtful Accounts	12,523 39			Deferred Credits to Operations			1,543,880 67
		1,687,137 42					
Claims	290,307 38			Dominion of Canada—Advances			
Less: Reserve for Claims	286,489 97			Balance, April 1, 1948		20,676,526 62	
		3,817 41		*Less:* Deficit for fiscal year as per Schedule "B"		14,910,943 14	
Bills Receivable		9,851 70					5,765,583 48
			1,700,806 53				
Accountable Advances				Contingent Liability in respect of:			
Bulk Purchase Division		100,000 00		Subsidy Claims—Suspense			
Canadian Wheat Board		35,455 34		Payment subject to limitation on subsidies arrangements		53,302 27	
Oils and Fats	15,165,999 83			Reconstitution of Lowcost Inventories—			
Less: Reserve	15,165,999 83			Bindertwine		Indeterminate	
			135,455 34			$53,302 27	
Inventory of Commodities, at cost, as certified by the management							
Oils and Fats			1,096,934 26				
			$8,011,804 80				$8,011,804 80

Approved on behalf of the Board.

J. D. C. MAHAFFY,
Director.

GEO. H. GLASS,
Director.

I have examined the accounts of Commodity Prices Stabilization Corporation Ltd. for the fiscal year ended March 31, 1949 and have obtained all the information and explanations I have required. In my opinion, subject to the observations associated herewith, the above balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1949, according to the best of my information and the explanations given to me, and as shown by the books of the Company.

J. HOPKINSON,
Assistant Auditor General.

COMMODITY PRICES STABILIZATION CORPORATION LTD.—*Continued*

SCHEDULE "B"

Statement of Operations for the year ended March 31, 1949

Subsidies Paid			
Import		945,950 33	
Domestic		8,864,828 74	
Total as per Schedule "C"			9,810,779 07
Commodity Trading			
Cost of Sales		22,361,379 04	
Sales		16,676,086 64	
		5,685,292 40	
Less: Recoveries of Trading Losses			
Under limitation on subsidies arrangements	535,322 66		
In respect of inventories held by the trade following increase in or removal of price ceiling	24,338 71		
Remission of customs duty and excise tax	376,973 66		
Export surcharges and armed services refunds	25,109 27		
		961,744 30	
Trading loss as per Schedule "D"			4,723,548 10
Administrative Expenses, as per Schedule "E"		530,027 89	
Less: Service Charges Applied			
Oils and Fats		155,479 66	
			374,548 23
Other Charges			
Provision for Doubtful Accounts Receivable			7,023 27
			14,915,898 67
Less: Other Income			
Newsprint arrangement—Canadian Commercial Corporation			167 49
Loss on operations for the year			14,915,731 18
Less: Adjustments in respect of previous fiscal years			4,788 04
Deficit			$ 14,910,943 14

SCHEDULE "C"

Statement of Subsidies Paid for the Year Ended March 31, 1949

Subsidies—Import			
General			1,011,388 83
Petroleum and Products—			
Ocean Tanker, British Columbia			*19,690 46**
Prairie			108,722 97
Ontario via Toledo			*154,471 01**
Total Import Subsidies			945,950 33
Subsidies—Domestic			
Butter			
Inventories		41 64	
Transportation		333 46	
Transportation—Air		15,210 95	
Denmark, New Zealand and Australia		857,337 50	
			872,923 55
Canned Fruits and Vegetables			
1944 pack		*3,028 34**	
1945 pack		*6,499 67**	
			*9,528 01**
Coal			
Emergency Production			11,875 75
Corn			
For processing			*374 33**

COMMODITY PRICES STABILIZATION CORPORATION LTD.—*Continued*

Statement of Subsidies Paid for the Year Ended March 31, 1949—*Concluded*

Cotton		
Manufactures:		
Underwear, fleece-lined		*11,065 26**
Footwear		
Subsidy to July 15, 1943		2,052 52
Furniture		*1,951 80**
Groceries		
Order 116		
Standard	*1,246 84**	
Cereal Products	*168 11**	
		*1,414 95**
Jam and Jelly		*2,445 17**
Leather		
Footwear, sole and upper		*24,086 81**
Lumber		
Consumer, softwood	410 73	
Sawmill, B.C. Coastal, Logs	2,371 91	
Snow fencing	2,957 31	
		5,739 95
Meat		
Beef, canned, fresh		*3,811 50**
Milk		
Consumer		1,404 49
Oats and Barley		5,124,544 66
Oils and Fats		
Soap and Shortening Materials	1,860,689 37	
Shortening Materials	460,171 47	
Soap Materials	519,861 68	
Soya Beans	*12,688 28**	
		2,828,034 24
Rubber		
Neoprene and Neoprene Latex	*1,796 91**	
Scrap Tires	12,493 80	
Synthetic and Crude	*23,071 33**	
		*12,374 44**
Rye Grain		4,000 00
Vegetables		
Potatoes:		
Wartime Food Corporation, Supplementary		1,598 93
Woodenware		
Boxes and shooks, Zone 3	*250 73**	
Fruit and vegetable containers	49,951 11	
Special arrangements	*8,519 85**	
		41,180 55
Wood Fuel		
Cordwood $1.00	175 00	
Transportation	1,667 04	
Combination Regional	2,582 03	
		4,424 07
Wool		
Yarns and fabrics, worsted		40,816 16
Yeast, special arrangements		*6,713 86**
Total Domestic Subsidies		8,864,828 74
Total Import and Domestic Subsidies		$9,810,779 07

* Net Recoveries.

COMMODITY PRICES STABILIZATION CORPORATION LTD.—*Continued*

SCHEDULE "D"

Statement of Profit and Loss on Commodity Trading for the Year Ended March 31, 1949

Commodity	Sales	Cost of Sales	Profit	Loss	
Antimony	2,581 92	.....	2,581 92		
Bindertwine, Rope and Materials	*1,194 46*	98 98	.....	1,293 44	
Broom Corn	.....	46 83	.....	46 83	
Citrus Juices	.....	11 53	.....	11 53	
Cocoa Beans	70 00	*1,332 07*	1,402 07		
Coffee	20,373 33	5,748 67	14,624 66		
Cotton Yarns, Fabrics and Finished Goods	176 92	*332 25*	509 17		
Dried Fruits	*651 68*	*1,386 80*	735 12		
Jute	.....	*367 93*	367 93		
Oils and Fats	16,384,657 94	22,201,940 71	.....	5,817,282 77	
Spices	.....	*53 01*	53 01		
Tea	*555 21*	*82,211 34*	81,656 13		
Tin	270,735 75	238,747 23	31,988 52		
Wool	.....	576 36	.....	576 36	
Purchases for Special Users					
Citrus Juices	*107 87*	*107 87*			
	$16,676,086 64	$22,361,379 04	$133,918 53	$ 5,819,210 93	5,685,292 40

Less: Recoveries on trading losses

Under limitation on subsidies undertakings and contracts	535,322 66 (i)	
In respect of inventories held by the trade following increase in or removal of price ceiling	24,338 71 (i)	
Remissions of customs duty and excise tax	376,973 66 (i)	
Export surcharges and armed services refunds	25,109 27 (i)	
		961,744 30
NET LOSS ON COMMODITY TRADING		$ 4,723,548 10

(i) For details see below.

Recoveries of Trading Losses

Commodity	Under Limitation on Subsidies Undertakings and Contracts	In Respect of Inventories Held by the Trade Following Increase in, or Removal of, Price Ceiling	Remissions of Customs Duty and Excise Tax	Export Surcharges and Armed Services Refunds	Total
Bindertwine, Rope and Materials	.....	.....	10,074 78	.....	10,074 78
Cocoa Beans	5,797 44	.....	.....	.....	5,797 44
Coffee	.....	.....	.....	14 40	14 40
Cotton Yarns, Fabrics and Finished Goods	.....	20,467 21	.....	.....	20,467 21
Oils and Fats	529,525 22	.....	366,898 88	25,094 87	921,518 97
Tin	.....	3,871 50	.....	.....	3,871 50
	$ 535,322 66	$ 24,338 71	$ 376,973 66	$ 25,109 27	$ 961,744 30

COMMODITY PRICES STABILIZATION CORPORATION LTD.—*Concluded*

SCHEDULE "E"

Administrative Expenses for the Year Ended March 31, 1949

General		
Salaries	228,264 07	
Printing and Stationery	458 30	
Office Supplies and Expenses	2,617 16	
Office Services	305 63	
Miscellaneous General Expenses	67 91	
Postage	597 67	
Telephone and Telegrams	4,734 41	
Travelling Expenses	16,755 35	
Automobile Expenses	3,575 17	
Insurance—Fidelity Bond	1,202 30	
Insurance—Unemployment	721 35	
Legal Expenses	997 07	
Legal Expenses—Expert Witness Fees	635 00	
Rentals	23,742 71	
Bank Collection Charges—General	4,940 44	
		289,614 54
Bulk Purchase Division		240,413 35
Total		$ 530,027 89

29882—11½

THE CANADIAN SUGAR STABILIZATION CORPORATION, LTD.

(Incorporated under the Dominion "Companies Act, 1934")

Balance Sheet as at August 31, 1948

Assets			Liabilities and Capital			
Cash on Hand and in Banks		224,309 67	Liabilities			
			Accounts Payable and Accrued Charges			3,609,697 34
Investment in Securities of the Government of Canada (market value $16,696,577.50), at book value, per Schedule "A"	16,498,782 14		Capital			
Add—Interest accrued	86,802 50		Capital Stock:			
		16,585,584 64	Authorized— 1,000 shares of no par value.			
			Issued— 75 shares fully paid		75 00	
Accounts Receivable:						
Sugar refiners	3,941,571 70		Price Stabilization Contingency Reserve:			
Sundry	34,570 33		Balance, as at August 31, 1947	19,992,141 51		
		3,976,142 03	*Deduct*—Net loss for the year, per Schedule "B"	2,814,627 51		
					17,177,514 00	
Prepaid Insurance		1,250 00				17,177,589 00
		$20,787,286 34				$20,787,286 34

Approved on behalf of the Board.

T. A. CLIMO,
Director.

D. CROWLEY,
Director.

I have examined the accounts of the Canadian Sugar Stabilization Corporation, Ltd., for the year ended August 31, 1948, and have obtained all the information and explanations I have required.

Subject to the fact that it is not practicable to forecast what sum, if any, should be reserved to meet the eventuality provided for by the Price Stabilization Contingency Reserve, I certify that, in my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at August 31, 1948, according to the best of my information and the explanations given to me, and as shown by the books of the Corporation.

J. HOPKINSON,
Assistant Auditor General.

THE CANADIAN SUGAR STABILIZATION CORPORATION, LTD.—*Concluded*

SCHEDULE "A"

Investment in Securities of the Government of Canada as at August 31, 1948

Date of Maturity	Rate of Interest	Unamortized Purchase Discount (*premium*)	Par Value
January 1, 1956/59	3%		6,890,000 00
June 1, 1957/60	3%	3,495 45	5,238,000 00
February 1, 1959/62	3%	942 91	4,162,000 00
October 1, 1959/60	3%	*220 50*	213,000 00
Total			16,503,000 00
Less— Purchase discount and premium still to be amortized (net)		$ 4,217 86	4,217 86
Book Value			$ 16,498,782 14

SCHEDULE "B"

Operating Statement for the year ended August 31, 1948

Sales			68,513,953 14
Cost of Sales:			
Purchases		55,912,786 16	
Excise tax 3%—discontinued Nov. 1, 1947		488,373 89	
Customs duty—imposed from Nov. 1, 1947		8,839,350 07	
Freight		6,198,843 93	
Insurance		163,091 47	
Beet sugar subsidy (paid to Nov. 1, 1947)		34,801 81	
Unloading and storage charges, etc.		48,453 63	
			71,685,700 96
Trading Loss			3,171,747 82
Deduct—Miscellaneous Income:			
Interest—			
On investments	495,565 44		
Less, charged by bank	6,944 85		
		488,620 59	
Sundry revenue		1,868 23	
			490,488 82
			2,681,259 00
Add—Administrative Expenses:			
Salaries		104,381 17	
Travelling		6,407 67	
Unemployment insurance		494 96	
Printing		264 46	
Office supplies		3,182 93	
Postage and excise stamps		1,566 21	
Cables and telegrams		2,053 91	
Telephone		4,424 01	
Office rent		8,260 00	
Light		296 52	
Water tax		717 65	
Fidelity insurance		250 00	
Sundries		1,069 02	
			133,368 51
Net Loss, transferred to Price Stabilization Contingency Reserve, per Balance Sheet			$ 2,814,627 51

NATIONAL BATTLEFIELDS COMMISSION

Statement of Assets and Liabilities as at March 31, 1949

Assets			Liabilities and Proprietary Interest			
Cash in Bank		22,036 93	Liabilities			
			Accounts Payable and Accrued Charges			nil
Securities, Dominion of Canada 3% Bond, at par		5,000 00				
			Proprietary Interest			
Inventories, at cost:			Balance as at April 1, 1948		1,235,178 19	
Materials, supplies and spare parts	12,390 38		*Add:* Expenditures charged to prior years' operations, now capitalized			
Nursery stock and fertilizers	938 34		Land—			
Tools	3,222 24		Legal costs	20,796 10		
		16,550 96	Plans and surveys	4,395 77		
Prepaid Insurance		914 31	Interest on purchase price	25,119 37		
				50,311 24		
Fixed Assets, at book value:			Tools—over-provision for depreciation	1,132 73		
Land	561,976 67		Park equipment—floodlights	5,700 00		
Roads and driveways	475,424 59		Buildings—lavatories	1,712 28		
General grading	120,835 52				58,856 25	
Park equipment	57,644 00					
Buildings (depreciation deducted $21,391.90)	35,425 30		Capital expenditures 1948-49, per Schedule I			
Machinery (depreciation deducted $4,859.10)	5,185 16		Charged against—			
Automotive equipment (depreciation deducted $4,994.31)	3,764 26		Statutory Grant	4,913 83		
Office furniture and fixtures (depreciation deducted $1,184.12)	1,433 59		Vote 708	3,197 78		
		1,261,689 09			8,111 61	
					1,302,146 05	
			Deduct: Provision for depreciation of fixed assets during 1948-49		3,877 02	
					1,298,269 03	
			Add: Excess of income over expenditure, per Schedule I		7,922 26	
						1,306,191 29
		$1,306,191 29				$1,306,191 29

Certified correct.

L. PACAUD,
Secretary.

Approved on behalf of the Commission.

L. J. A. AMYOT,
Chairman.

I have examined the accounts of the National Battlefields Commission for the year ended March 31, 1949, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

WATSON SELLAR,
Auditor General.

NATIONAL BATTLEFIELDS COMMISSION—*Continued*

SCHEDULE 1

Statement of Income and Expenditure for the year ended March 31, 1949

Income			
Government of Canada:			
Statutory Grant—to provide for the general purposes of the Commission—as authorized by Section 8 of "An Act Respecting the National Battlefields at Quebec", as amended		100,000 00	
Vote 708—to provide for special works in the National Battlefields Park			
Amount voted	13,000 00		
Less, unexpended	406 37		
		12,593 63	
			112,593 63
Other Income:			
Rental		2,256 49	
Interest		279 54	
Profit on sale of vehicle		205 00	
Sundry		2,441 63	
			5,182 66
			117,776 29
Expenditure			
Chargeable against the Statutory Grant and other resources of the Commission—			
Disbursements, per Schedule II			
Administration	9,404 04		
Maintenance	82,148 06		
Fixed assets	4,913 83		
		96,465 93	
Stores consumed in excess of purchases during the year		528 83	
Insurance expired in excess of premiums paid		265 64	
Chargeable against Vote 708—			
Disbursements, per Schedule II			
Maintenance	9,395 85		
Fixed assets	3,197 78		
		12,593 63	
			109,854 03
Excess of income over expenditure, transferred to Balance Sheet			$ 7,922 26

NATIONAL BATTLEFIELDS COMMISSION—*Continued*

SCHEDULE II

Statement of Disbursements during the year ended March 31, 1949

Statutory Grant—Actual disbursements from the Statutory Grant and from other resources of the Commission compared with estimates, as approved by the Governor in Council, by P.C. 49/3600 of August 13, 1948.

	Estimate	Expenditure	Under-(*over*) Expenditure
Administration:			
Salaries	7,500 00	7,500 00	
Office supplies and expenses	1,882 00	1,602 04	279 96
Legal and professional services	1,500 00		1,500 00
General expenses	300 00	302 00	*2 00*
	11,182 00	9,404 04	1,777 96
Maintenance:			
Salaries and wages	64,900 00	64,460 22	439 78
Stores purchased			
Materials and supplies	4,350 00	3,613 06	736 94
Supplies—equipment	2,000 00	1,240 38	759 62
Nursery stock and fertilizers	1,400 00	899 67	500 33
Park lighting	4,500 00	4,414 36	85 64
Insurance premiums	1,400 00	888 32	511 68
Workmen's compensation	950 00	705 19	244 81
Snow removal	1,200 00	1,013 49	186 51
General supplies and expenses	2,850 00	2,656 88	193 12
Rental	2,256 49	2,256 49	
	85,806 49	82,148 06	3,658 43
Fixed Assets	4,550 00		*363 83*
Automotive equipment		4,031 07	
Buildings		417 90	
Machinery		307 50	
Office furniture and fixtures		157 36	
	4,550 00	4,913 83	*363 83*
Totals	$ 101,538 49	$ 96,465 93	$ 5,072 56
Vote 708—To provide for special works in the National Battlefields Park.			
Maintenance:			
Treatment of trees, shrubs, etc.		1,868 00	
Resurfacing of roads		7,527 85	
			9,395 85
Fixed assets:			
Park equipment—floodlights		1,120 00	
Buildings—lavatories		2,077 78	
			3,197 78
Total			$ 12,593 63

NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

SCHEDULE III

Summary of Receipts and Disbursements for the year ended March 31, 1949

	Total	General Account	Land Account
Cash on Hand and in Bank, at April 1, 1948	16,262 92	3,777 73	12,485 19
Receipts			
Income per Schedule I	117,776 29	115,240 26	2,536 03
Capital recovery for vehicle sold	45 00	45 00	
	134,084 21	119,062 99	15,021 22
Disbursements			
Expenditures per Schedule I			
Chargeable against—			
Statutory Grant	96,465 93	96,465 93	
Vote 708	12,593 63	12,593 63	
Accounts Payable outstanding as at April 1, 1948	2,987 72	2,987 72	
	112,047 28	112,047 28	
Cash on Hand and in Bank, at March 31, 1949	$ 22,036 93	$ 7,015 71	$ 15,021 22

1948-49

PUBLIC ACCOUNTS

PART II

G

DEPARTMENT OF FISHERIES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

39882—12

DEPARTMENT OF FISHERIES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	5,158,386 08	
Special	265,028 99	
		5,423,415 07
Revenues—		
Ordinary		1,016,009 71
Net Charge		$4,407,405 36

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[1] Cash and Other Current Assets—			
(c) Working Capital Advances		1,173,421 46	1,173,421 46
[3] Other Loans and Investments—			
(a) To Provincial and Municipal Governments	217 94	1,668 17	1,886 11
(b) To United Kingdom and other Governments	91,104 44	97,920 01	189,024 45
	$ 91,322 38	$1,273,009 64	$1,364,332 02
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	257 09		257 09
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	11,644 06	12,787 89	24,431 95
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds		1,226 15	1,226 15
[13] Sundry Suspense Accounts	2,779 55	12,429 29	15,208 84
	$ 14,680 70	$ 26,443 33	$ 41,124 03

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page G-15 of this section.

REVENUES

Comparative Summary

		1948-49	1947-48
Ordinary Revenue—			
A	Privileges, Licences and Permits	67,480 82	62,401 01
B	Proceeds from Sales	907,932 88	900,216 13
C	Services and Service Fees	7,062 93	14,615 78
D	Refunds of Expenditure	7,356 07	5,663 55
E	Miscellaneous	26,177 01	29,797 61
	Total Ordinary	$1,016,009 71	$1,012,694 08

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Fishing Licences	55,595 75	
Modus Vivendi Licences	239 00	
Oyster Leases	3,089 47	
Trawler Licences	3,500 00	
Rentals	5,056 60	
		67,480 82

Fishing licences were issued ranging from 25 cents for lobster fishing to $75 for lobster pound licences. The proceeds by provinces or districts were: Nova Scotia, $11,147.75; Prince Edward Island, $1,290.75; New Brunswick, $10,406.25; Manitoba, $3,265; British Columbia, $27,570; Yukon Territory, $1,471; Northwest Territories, $445.

"Modus Vivendi" licences were issued to United States fishing vessels at a charge of $1 per licence.

Oyster leases were issued in the provinces of Nova Scotia, Prince Edward Island and New Brunswick, the proceeds therefrom being $342.93, $1,750.21, and $996.33 respectively.

Trawler licences at a fee of $500 each for 1948-49 were issued to the following: Atlantic Trawlers Ltd., Halifax, $500; National Sea Products, Halifax, $3,000.

B Proceeds from Sales:

Sealskins	901,917 32	
Fish	1,106 90	
Oysters	2,581 91	
Sundries	2,326 75	
		907,932 88

Under the terms of a provisional fur seal agreement between Canada and the United States, as approved by P.C. 4112 of May 30, 1944, Canada receives 20 per cent of the total number of sealskins taken annually upon the Pribilof Islands, which are territories of the United States of America. This agreement replaced the Pelagic Sealing Treaty of 1911. During the fiscal year 1948-49, Canada's proceeds from the sale of 14,987 sealskins from the Pribilof Islands rookeries taken in kind by Canada and marketed in Montreal were $901,917.32. The cost of dressing and dyeing, freight charges, customs and excise duties, warehouse expenses etc., amounting to $445,775.92, were charged to Vote 107.

The amount of $2,581.91 represents sales from the Department's experimental areas in Prince Edward Island of: (*a*) marketable oysters; and (*b*) small oysters for stocking areas in outlying districts.

C Services and Service Fees:

Canned Salmon Inspection Fees	6,596 43	
Canned Herring Inspection Fees	340 40	
Miscellaneous Services	126 10	
		7,062 93

Fees were collected for the inspection of canned salmon, herring and pilchard packed in British Columbia, at the rate of one-half cent per case of forty-eight one-pound cans, or the equivalent thereof.

D Refunds of Previous Years' Expenditures 7,356 07

E	Miscellaneous:		
	Fines and Forfeitures	26,174 98	
	Sundries	2 03	
			26,177 01

Fines imposed and proceeds from confiscations under the following Acts:—Fisheries Act: Nova Scotia, $2,473, Prince Edward Island, $1,800.50, New Brunswick, $4,284, British Columbia, $17,599.77; North Pacific Halibut Convention Act: British Columbia, $17.71.

Total Ordinary	$1,016,009 71

Certified correct.

STEWART BATES,
Deputy Minister of Fisheries.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
G–5	Stat.	Minister of Fisheries—Salary and Motor Car Allowance	12,000 00	12,000 00	11,289 25
G–5	95, 584	Departmental Administration	295,411 38	288,614 67	197,856 29
G–6	96, 709	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services	2,703,700 00	2,276,440 82	1,812,802 93
G–7	97	Building Fishways and Clearing Rivers	50,000 00	36,648 06	8,335 29
G–7	98	Educational Extension Service, including grant of $3,000 to Lunenburg Fisheries Exhibition	200,000 00	129,802 95	30,414 06
G–8	99, 710	Fish Culture	360,000 00	330,589 49	277,944 16
G–8	100, 711	Oyster Culture	51,220 00	45,875 96	33,572 40
G–9	101, 712, 102	Fisheries Research Board of Canada—Operation and Maintenance	987,573 28	954,217 31	788,636 81
G–10	713, 585	Construction and Improvements	203,000 00	201,148 94	33,350 07
G–10	103	*To provide for Canadian share of expenses of the International Fisheries Commission—Halibut	31,500 00	26,138 59	28,517 16
G–10	104	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission	99,500 00	98,250 20	91,341 15
G–11	105	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission—Hell's Gate Canyon	250,000 00	127,260 62	126,914 93
G–11	106	Grant to the United Maritime Fishermen's Association	3,000 00	3,000 00	3,000 00
G–12	107	*To provide for transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins	550,000 00	445,775 92	469,985 76
G–12	108	To provide for the destruction of Harbour Seals	30,000 00	22,997 07	22,820 00
G–12	714	*To provide for acquisition of lands required by the International Pacific Salmon Fisheries Commission	2,000 00	1,047 93	
G–12	Stat.	Fishing Bounty (Deep Sea Fisheries Act, c. 74, R.S.)	158,177 55	158,177 55	159,992 75
		PENSIONS AND OTHER BENEFITS			
G–13	Stat.	Gratuities to families of deceased employees	400 00	400 00	390 00
		Total Ordinary	5,987,482 21	5,158,386 08	4,097,163 01

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		SPECIAL			
G-13	109	To provide for the extension of educational work in co-operative producing and selling among fishermen	80,000 00	76,822 11	65,539 16
G-14	110	To provide for the administration expenses of the Fisheries Prices Support Act, 1944	200,000 00	100,148 65	34,336 54
G-14	111	To provide for assistance in the construction of vessels of the dragger and/or long liner type, subject to such terms and conditions as may be approved by the Governor in Council	200,000 00	49,372 95	40,504 20
G-14	112	To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council	50,000 00	4,000 00	
G-14	715	*To authorize and to provide for the Fisheries Prices Support Board to reimburse the Canadian Commercial Corporation	7,500 00	5,435 28	
G-14	586	To provide for assistance in meeting transportation costs of frozen herring that may be purchased in British Columbia by persons, associations or companies for bait in the 1948–49 winter Fishery off Nova Scotia	66,000 00	29,250 00	
		Expenditures: from Appropriations not required for 1948-49			8,908 72
		Total Special	603,500 00	265,028 99	149,288 62
		DEMOBILIZATION AND RECONVERSION			
		Expenditures: from Appropriations not required for 1948-49			68,514 38
		Grand Total	$ 6,590,982 21	$ 5,423,415 07	$ 4,314,966 01

* Complete title is shown in the following details.

Salary of Minister, Salaries Act, c. 24, 1944 ..... **$ 10,000 00**
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931 ..... **$ 2,000 00**

The above amounts were paid to: the Hon. J. A. MacKinnon, for the period April 1 to June 10, 1948, $2,333.34; the Hon. R. W. Mayhew, for the period June 11, 1948 to March 31, 1949, $9,666.66.

The Hon. J. A. MacKinnon received travelling expenses of $482.15 and the Hon. R. W. Mayhew received travelling expenses of $2,167.50 (both charged to Vote 95, Departmental Administration).

Votes 95 and 584 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	233,124 00	233,124 00	233,124 00
Allotted from Vote 85, Salaries, etc.	13,411 38	13,411 38	13,411 38
Allowances	900 00	900 00	300 00
Printing, Stationery and Office Equipment	15,000 00	15,000 00	14,162 17
Travelling Expenses	20,000 00	20,000 00	14,879 93
[1] Sundries	12,976 00	12,976 00	12,737 19
	$ 295,411 38	$ 295,411 38	$ 288,614 67

As at March 31, 1949, there were 111 salaried employees being paid from this vote, of whom 36 were permanent and 75 temporary.

[1] The expenditure for postage, telegrams and telephones amounted to $6,691.63.

Votes 96 and 709 Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services

	Estimates	Allotments	Expenditures
Salaries and Wages	1,531,315 00	1,531,315 00	1,354,365 01
Allowances (Board for Crews)	41,610 00	46,610 00	45,990 77
Allowances (Living)	3,065 00	3,665 00	3,493 28
Printing, Stationery and Office Equipment	38,523 00	42,523 00	42,291 85
Travelling Expenses	338,024 00	290,424 00	244,347 51
Supplies, etc., Patrol and Protection Boats	259,004 00	289,004 00	288,578 59
Repairs to Patrol and Protection Boats	98,504 00	106,504 00	106,005 95
Acquisition of Vessels and Vessel Equipment	302,965 00	302,965 00	116,358 89
Acquisition of Land and/or Construction of Buildings	8,000 00	8,000 00	180 95
Sundries	82,690 00	82,690 00	74,828 02
	$2,703,700 00	$2,703,700 00	$2,276,440 82

As at March 31, 1949, there were 365 salaried employees being paid from this vote, of whom 126 were permanent and 239 temporary.

The wages paid to Fishery Guardians in each unit, with the total travelling expenses in parentheses, were as follows:

Nova Scotia		
Cumberland-Colchester-Hants	$ 7,996 32	($ 891 96)
Digby-Annapolis-Kings	6,642 71	
Halifax	5,286 14	(91 62)
Inverness-Victoria	21,112 69	(593 13)
Lunenburg-Queens	21,952 50	(2,571 69)
Pictou-Antigonish-Guysborough	7,196 33	(783 45)
Richmond-Cape Breton	6,031 18	
Shelburne-Yarmouth	6,958 08	
Prince Edward Island		
Kings	989 30	(495 00)
Prince	6,812 00	(765 00)
Queens	1,333 53	(705 00)
New Brunswick		
Kent-Albert-Westmorland	9,949 55	(1,658 76)
Kings-Queens-Sunbury-York-Carleton-Victoria-Madawaska	21,593 05	(541 50)
Northumberland	17,170 94	(940 17)
Restigouche-Gloucester	4,789 01	(637 11)
Saint John-Charlotte	6,310 78	(116 67)
Central Fisheries Division	5,011 82	(9,416 06)
British Columbia		
District No. 1	8,061 41	(5,004 81)
District No. 2	17,240 86	(304 39)
District No. 3	6,111 72	(1,948 15)

A summary of the expenditures under this vote follows:

Eastern Division:	
Fishery Officers and Guardians: Nova Scotia, $373,369.76; Prince Edward Island, $82,864.16; New Brunswick, $267,203.87; Quebec, $1,091.29; general account $67,852.32	792,381 40
Canned Fish Inspection Laboratory—East Coast	83,157 72
Fish Curing Inspection Service	12,410 29
Fisheries Patrol Service: boats with operating expenses over $2,000: *Alosa*, $18,654.80; *Andrew Halkett*, $14,549.24; *Capelin*, $9,697.83; *Capitol*, $4,501.80; *Christina M*, $2,445.78; *Dian*, $4,635.34; *Gannett Rock No. 2*, $7,058.43; *Gilbert*, $8,532.87; *Gulf Raider*, $5,624.01; *Jessie Edna*, $5,261.78; *Leigh W*, $4,479.02; *M 201*, $5,092.88; *Mya*, $10,195.84; *Osmerus*, $23,268.41; *Roxbury*, $3,650.05; *Venning*, $7,732.93; boats under $2,000 (9) $9,136.22; general account, $51,355.03	195,872 26
Fisheries Protection Service: *Xiphias*	109,852 79
Central Fisheries Division	57,985 28

Western Division:	
Fishery Officers and Guardians: British Columbia, $264,227.46; general account, $59,972.17	324,199 63
Fisheries Patrol Service: *Agonus*, $18,801.01; *Arleigh*, $7,317.48; *Beldis*, $5,489.84; *Bessie*, $2,047.15; *Black Raven No. 2*, $9,437.01; *Bonila Rock No. 2*, $5,725.36; *Bonnie Dundee*, $2,061.07; *Chapea*, $9,438.04; *Corvette*, $2,245.53; *Diaphus*, $4,547.77; *Edward White*, $3,329.64; *Egret Plume No. 2*, $10,083.01; *Ern*, $2,457.29; *F and C*, $2,222.69; *F. D. 101*, $8,908.34; *F. D. 102*, $5,111.66; *F. D. 201*, $3,834.09; *F. D. 202*, $3,804.22; *Genevieve*, $3,364.07; *Hermod*, $2,683.73; *Ila*, $5,229.18; *J. R.* $2,616.84; *Laura L 2*, $3,134.40; *Linnea*, $3,900.97; *Mary N.*, $2,389.96; *Mina*, $2,411.93; *Mowich*, $2,018.31; *Omark*, $2,793.79; *Onerka No. 2*, $8,413.84; *Parry Sound*, $2,037.16; *Pearl*, $3,337.82; *Pholis*, $4,352.32; *Pursepa*, $11,597.75; *Sea Duke*, $2,254.21; *Sonia E*, $2,998.92; *Swan Tail No. 2*, $7,912.64; *Vedder River*, $9,238.08; boats under $2,000 (77) $79,301.78; Digby Island Station, $9,073.27; New Westminster Station, $27,320.18; Air Services, $41,980.75; general account, $3,071.13	350,294 23
Fisheries Protection Service: Atlin Post, $21,817.61; Arrow Post, $15,815.64; Babine Post, $15,557.24; Chilco Post, $19,005.67; Comox Post, $14,769.47; Howay, $70,445.08; Kitimat, $46,726.13; Laurier, $73,808.34; Nicola Post, $21,880.66; Sooke Post, $16,127.89; Stuart Post, $14,160.70; general account, $425.01	330,539 44
Canned Fish Inspection Laboratory—West Coast	19,747 78
	$2,276,440 82

The following is a comparative statement of expenditures by activities:

	1948-49	1947-48
East—Administration	887,949 41	733,091 61
East—Patrol Service	195,872 26	95,166 06
East—Protection Service	109,852 79	105,369 00
Central Fisheries Administration	57,985 28	26,729 24
West—Administration	343,947 41	272,540 11
West—Patrol Service	350,294 23	383,216 25
West—Protection Service	330,539 44	196,690 66
	$2,276,440 82	$1,812,802 93

Vote 97 Building Fishways and Clearing Rivers

	Estimates	Allotments	Expenditures
Wages	26,400 00	21,400 00	11,365 06
Travelling Expenses	6,000 00	6,000 00	5,344 18
Sundries	17,600 00	22,600 00	19,938 82
	$ 50,000 00	$ 50,000 00	$ 36,648 06

The expenditures by provinces were as follows: Nova Scotia, $1,023.74; New Brunswick, $3,088.06; Maritimes—General, $4,364.14; British Columbia, $28,172.12.

Vote 98 Educational Extension Service, including grant of $3,000 to Lunenburg Fisheries Exhibition

	Estimates	Allotments	Expenditures
Salaries and Wages	19,900 00	19,900 00	7,453 39
Printing, Stationery and Office Equipment	30,000 00	30,000 00	24,941 24
Travelling Expenses	15,960 00	15,960 00	7,599 30
Supplies and Materials	78,310 00	78,310 00	46,106 88
Grant to Lunenburg Fisheries Exhibition	3,000 00	3,000 00	3,000 00
Advertising	47,000 00	47,000 00	38,935 68
Sundries	5,830 00	5,830 00	1,766 46
	$ 200,000 00	$ 200,000 00	$ 129,802 95

As at March 31, 1949, there were 3 permanent salaried employees being paid from this vote.

Votes 99 and 710 Fish Culture

		Estimates	Allotments	Expenditures
	Salaries and Wages	156,084 00	156,084 00	155,479 68
	Allowances in lieu of dwellings	610 00	610 00	255 29
	Printing, Stationery and Office Equipment	1,000 00	1,000 00	947 77
	Travelling Expenses	12,000 00	12,000 00	11,772 17
	Supplies	90,790 00	90,790 00	77,835 63
	Repairs and Upkeep of Buildings, Works and Structures	43,450 00	35,000 00	33,357 30
A	Construction of Buildings, Works and Structures	32,500 00		
	Haley's Brook—Rearing Ponds		30,499 44	27,074 04
	Florenceville—Garage and workshop		546 33	546 33
	Grand Falls—Garage, cold storage and workshop		1,454 23	1,454 23
	Andrews Pond, P.E.I.—Construction of dam		4,550 00	4,541 04
	Stevensons Pond, P.E.I.—Construction of dam		1,600 00	1,563 46
	Rawdon River, N.S.—Construction of dam		2,300 00	2,257 56
	Total Construction, etc.	*32,500 00*	*40,950 00*	*37,436 66*
	Sundries	23,566 00	23,566 00	13,504 99
		$ 360,000 00	$ 360,000 00	$ 330,589 49

As at March 31, 1949, there were 41 salaried employees being paid from this vote, of whom 35 were permanent and 6 temporary.

A Construction of these projects was done by day labour.

A distribution of expenditures by hatcheries, etc., follows:

Nova Scotia: Antigonish, $21,607.67; Bedford, $8,582.26; Cobequid, $14,287.77; Coldbrook Ponds, $4,563.93; Grand Lake Pond, $7,993.24; Kejimkujik, $9,012.72; Lindloff, $12,639.95; Margaree, $18,066.24; Margaree Ponds, $3,684.79; Mersey River Pond No. 3, $4,378.74; Middleton, $10,050.65; Nictaux Pond and Rearing Station, $331.10; River Philip Pond, $697.17; Sackville Pond, $82.79; Yarmouth, $7,403.02; general, $507.85	123,889 89
Prince Edward Island: Cardigan Pond, $5,443.48; Kelly's Pond, $7,322.12; Morrell Pond, $640.45; general, $375.39	13,781 44
New Brunswick: Chamcook Lakes, $259.70; Charlo, $12,295.28; Florenceville, $15,975.63; Grand Falls, $9,959.53; Haley's Brook, $27,073.54; Miramichi, $14,364.18; Miramichi Pond, $2,405.14; New Mills Pond, $20,853.99; Saint John, $27,541.81; general, $1,029.98	131,758 78
Maritime Provinces: supervisors, engineers and staff, $23,038.39; general, $20,912.71	43,951 10
General: administration	17,208 28
	$ 330,589 49

The following is a comparative statement of expenditures by activities:

	1948-49	1947-48
Administration	17,208 28	14,696 63
Operation and Maintenance	275,944 55	239,654 75
Construction	37,436 66	23,592 78
	$ 330,589 49	$ 277,944 16

Votes 100 and 711 Oyster Culture

		Estimates	Allotments	Expenditures
	Salaries and Wages	35,520 00	30,613 50	29,843 54
	Travelling Expenses	7,400 00	8,900 00	6,823 79
	Sundries	6,800 00	10,100 00	7,602 13
A	Acquisition of Land and/or Construction of Buildings and Works	1,500 00	1,606 50	1,606 50
		$ 51,220 00	$ 51,220 00	$ 45,875 96

As at March 31, 1949, there were 8 salaried employees being paid from this vote, of whom 3 were permanent and 5 temporary.

A Purchase from Sam Andrews of building and land at Shippigan, N.B. (P.C. 4762, November 21, 1947).

Votes 101 and 712 Fisheries Research Board of Canada—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	548,581 00	548,581 00	548,581 00
Allotted from Vote 85, Salaries, etc.	44,183 28	44,183 28	44,183 28
Printing, Stationery and Office Equipment	15,605 00	20,605 00	18,979 23
Travelling Expenses	68,740 00	84,740 00	79,344 91
Materials and Supplies	131,370 00	102,370 00	94,112 79
Acquisition of Equipment	47,885 00	47,885 00	43,914 98
Laboratory Maintenance and Operation	41,200 00	41,200 00	33,726 34
Vessels Maintenance and Operation	27,900 00	27,900 00	24,590 03
Special Field Researches	13,310 00	13,310 00	12,152 56
Contributions to Atlantic Herring Investigation Committee	12,000 00	12,000 00	12,000 00
A Miscellaneous	36,799 00	44,799 00	42,632 19
	$ 987,573 28	$ 987,573 28	$ 954,217 31

The Fisheries Research Board of Canada, replacing the Marine Biological Board of Canada, was established by the Fisheries Research Board Act, c. 31, 1937, to have charge of all Canadian fishery research stations in Canada and to have the conduct and control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

The Board consists of fifteen members as follows: two from the Department, two representing the fishing industry on the Atlantic Coast, two representing the fishing industry on the Pacific Coast and nine scientists selected from a list including nominations which may be made by any Canadian university having on its staff scientists engaged in research work in any way bearing upon fishery problems.

Section 11 of the Act provides that the Board may expend such sums as are necessary for its work from moneys appropriated by Parliament for the work of the Board or from funds received through bequests, donations or the sale of natural history specimens, etc. Such funds credited to this vote during 1948-49 totalled $6,284.59 and comprised the following: sales of publications, $1,913.27; rent of properties, $3,842.99; miscellaneous, $528.33.

As at March 31, 1949, there were 222 salaried employees being paid from this vote, of whom 3 were permanent and 219 temporary.

As provided by section 9 of the Act, the Chairman, G. B. Reed, was paid an honorarium of $1,500; J. R. Dymond, Vice-Chairman, $1,000; and G. Dawson, Secretary to the Chairman, $200, for the fiscal year ending March 31, 1949.

A A distribution of expenditures follows: professional and other special services, $7,133.72; freight, express, etc., $5,008.42; communication services, $7,603.68; maintenance of motor transport vehicles, $2,705.18; rentals, $3,320.45; fish tag rewards, $3,190.70; sundries, $13,670.04.

The University of Toronto Press received $8,824.22 for the printing of the annual and other reports.

A comparative statement of expenditures follows:

Establishment	1948-49	1947-48
Atlantic Herring Investigation	12,000 00	12,000 00
Atlantic Experimental Station (Halifax, N.S.)	129,144 64	98,836 85
Le Have River Management Project	6,500 00	1,575 25
Atlantic Biological Station (St. Andrews, N.B.)	208,770 09	193,499 64
Atlantic Biological Station (Ellerslie, P.E.I.)	11,010 13	10,280 96
Gaspe Experimental Station (Grande Riviere, Que.)	62,998 02	71,400 51
Toronto Office	13,953 44	12,145 45
Central Fisheries Research Station (Winnipeg, Man.)	37,602 23	24,441 68
Pacific Biological Station (Nanaimo, B.C.)	270,231 17	233,983 52
Pacific Experimental Station (Vancouver, B.C.)	121,438 55	86,264 79
Eastern Arctic Investigation	19,726 89	12,806 00
Northwest Territories Investigation	3,296 47	10,964 84
General	63,830 27	28,577 95
Gross Expenditures	960,501 90	796,777 44
Less: Amounts received from other sources and credited to—		
General	6,284 59	
Pacific Biological Station		8,140 63
Net Expenditures	$ 954,217 31	$ 788,636 81

Votes 102, 713 and 585 Fisheries Research Board of Canada—Construction and Improvements

		Estimates	Allotments	Expenditures
A	Nanaimo—Construction of new main building		155,000 00	154,952 05
B	Eastern Arctic—Construction of new vessel *Calanus*		48,000 00	46,196 89
		$ 203,000 00	$ 203,000 00	$ 201,148 94

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board for the individual construction projects.

A A contract amounting to $233,388 was awarded through the Department of Public Works to Dominion Construction Co. Ltd., for the construction of a new main building at Nanaimo, B.C. Payments in 1948-49 amounted to $145,893.92.

Industrial Designing Service Ltd., Vancouver, B.C., received $5,502.05 for design plans and specifications.

B A contract amounting to $36,504 was awarded to Industrial Shipping Company Limited, Halifax, N.S., for the construction and equipment of the motor vessel *Calanus*. The work was completed and payment in full was made during the current year. The balance of the expenditures was for fitting out the vessel.

Vote 103 To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries

		Estimates	Allotments	Expenditures
	Salaries and Wages	23,535 00	23,535 00	19,311 30
	Printing, Stationery and Office Equipment	700 00	700 00	617 20
A	Travelling Expenses	1,725 00	2,800 00	2,792 68
	Sundries	5,540 00	4,465 00	3,417 41
		$ 31,500 00	$ 31,500 00	$ 26,138 59

The Convention between Canada and the United States, ratified by the Northern Pacific Halibut Fishery (Convention) Act, c. 36, 1937, is for the protection and conservation of the halibut fishery of the Northern Pacific Ocean and Bering Sea. The International Fisheries Commission is empowered to make such regulations and investigations with regard to halibut fishing as are necessary to carry out the provisions of the convention.

The Convention provides that each country appoint two commissioners and pay the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to $51,204.23, apportioned as follows: Canada, $26,138.59 (including non-sharable expenses of $1,072.95); United States, $25,065.64. Of the United States portion, $11,120.25 has been repaid and, pending collection, the balance of $13,945.39 was transferred to the United States—Pacific Halibut Treaty Account (see Open Accounts further on in this Section).

As at March 31, 1949, there were 13 temporary salaried employees being paid from this vote. A list of those who were receiving salaries at annual rates of $3,000 or over on that date follows: F. H. Bell, $6,120; H. A. Dunlop, $7,440; N. L. Freeman, $4,200; D. J. Rowse, $3,000; G. Vanderford, $3,360.

A H. A. Dunlop received travelling expenses of $616.30.

Vote 104 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System

		Estimates	Allotments	Expenditures
	Salaries and Wages	56,188 00	62,388 00	61,799 21
	Printing, Stationery and Office Equipment	1,975 00	2,100 00	2,088 27
A	Travelling Expenses	9,194 00	7,469 00	6,927 14
	Sundries	32,143 00	27,543 00	27,435 58
		$ 99,500 00	$ 99,500 00	$ 98,250 20

The Convention between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on May 26, 1930, was ratified by the Sockeye Salmon (Convention) Act, c. 10, 1930.

The Convention provides for the appointment of an International Pacific Salmon Fisheries Commission empowered to conduct a thorough investigation into the natural history of the Fraser River sockeye salmon and to make recommendations to the Governments for removing or overcoming obstructions to the ascent of sockeye salmon in waters covered by the Convention. The Commission also has power to regulate salmon fishing in these waters.

Each country appoints three commissioners and pays the salaries and expenses of its own appointees and one-half of the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to $195,154.76, apportioned as follows: Canada, $98,250.20, (including non-sharable expenses of $1,345.65); United States, $96,904.56.

During the fiscal year, the United States repaid $29,594.69, and, pending collection, the balance of $67,309.87 was transferred to the United States—Pacific Salmon Treaty Account (see Open Accounts further on in this Section).

As at March 31, 1949, there were 20 temporary salaried employees being paid from this vote. A list of those who were receiving salaries at annual rates of $3,000 or over or the equivalent at monthly rates on that date follows: C. E. Atkinson, $3,780; L. J. Bomberger, $4,651; B. M. Brennan, $8,184; R. A. Dick, $3,021; S. R. Killick, $3,898; E. D. Knight, $3,397; A. MacLean, $4,356; L. A. Royal, $6,862; J. Stobbart, $3,600; G. B. Talbot, $4,149; W. Tomkinson, $4,149; R. Van Cleave, $6,862; J. Weir, $3,397; L. E. Whitesel, $4,400.

A Travelling expenses of $500 or over were paid to: B. M. Brennan, $842.59; E. D. Knight, $746.25; A. MacLean, $670.84; G. P. McNaughton, $712.50.

Vote 105 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon and for investigating and overcoming obstructions to such salmon at other points on the Fraser River Watershed (Revote)..... 250,000 00

Expenditures.....$ 127,260 62

Under Article III of the convention between Canada and the United States for the preservation of the sockeye salmon of the Fraser River System, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, the Commission is authorized to recommend removing or otherwise overcoming obstructions to the ascent of the sockeye salmon, in any of the waters covered by the provisions of the Convention, where investigation may show such removal of, or other action to overcome, obstruction to be desirable.

The cost of all work is to be borne equally by the two Governments, and the above expenditures represent Canada's share. Of the United States' portion, $40,666.63 has been repaid and, pending collection, the balance of $86,593.99 was transferred to the United States—Pacific Salmon Treaty (Hell's Gate) Account (see Open Accounts further on in this Section).

Canada's share of the expenditures was classified as follows: salaries and wages, $58,100.59; travelling expenses, $3,511.52; freight and express, $4,855.38; construction, $1,900; supplies, materials and equipment, $44,271.68; rentals, $7,158.97; sundries, $7,462.48.

As at March 31, 1949, there were 10 temporary salaried employees being paid from this vote. A list of those who were receiving salaries at annual rates of $3,000 or over or the equivalent at monthly rates on that date follows: F. J. Bell, $3,271; M. C. Bell, $6,826; A. C. Cooper, $4,149; R. L. Jackson, $4,149; J. Pyper, $4,275; C. R. Walters, $3,898.

Travelling expenses of $500 or over were paid to M. C. Bell, $794.60; C. R. Walters, $500.32.

Vote 106 Grant to the United Maritime Fishermen's Association..... 3,000 00

Expenditures.....$ 3,000 00

The grant was made for the purpose of assisting in the circulation of information to fishermen to enable them to carry on their work more efficiently and so derive greater remuneration from their efforts, and to encourage co-operative activities.

Vote 107 To provide for transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 26, 1947 ..... **550,000 00**

Expenditures ..... **$ 445,775 92**

Revenue from the sale of skins amounting to $901,917.32 is shown under Ordinary Revenue—Proceeds from Sales.

Vote 108 To provide for the destruction of Harbour Seals **30,000 00**

Expenditures ..... **$ 22,997 07**

P.C. 6839 of August 4, 1942, authorizes the Minister to establish the rate of bounty to be paid in any fiscal year for the destruction of harbour seals, which cause considerable destruction of fish and damage to fishing equipment on both coasts. During the present fiscal year, a bounty of $5 per head was paid in the following spheres of operation: East Coast, $9,255; West Coast, $13,515.

The balance of $227.07 represented the cost of experimental work by the Department off the West Coast.

Vote 714 To provide for acquisition of lands required by the International Pacific Salmon Fisheries Commission, as required by Article VIII of Treaty dated May 26, 1930, between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System **2,000 00**

Expenditures ..... **$ 1,047 93**

Fishing Bounty (Deep Sea Fisheries Act, c. 74, R.S.) ..... **$ 158,177 55**

Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding one hundred and sixty thousand dollars, to aid in the development of the sea fisheries of Canada, the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the condition of fishermen.

P.C. 1163, dated March 15, 1949, provides that the sum of $160,000 be distributed for the year 1948-49 to owners of vessels and boats, and to fishermen who have complied with the regulations upon the following basis:

Boats: owners, $1 per boat; fishermen, $8.30 each.

Vessels: owners, $1 per registered ton, provided however that the payment to the owner shall not exceed the sum of $80; fishermen, $8.30 each.

The bounty was distributed as shown in the following statement which includes a number of outstanding claims of 1947-48:—

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			$ cts.			$ cts.	$ cts.
Nova Scotia—							
Annapolis	182	255	2,298 50	1	2	27 60	2,326 10
Antigonish	82	108	978 40				978 40
Cape Breton	207	332	2,960 85	74	250	3,187 00	6,147 85
Cumberland	13	16	144 40				144 40
Digby	290	488	4,340 40	50	107	1,455 10	5,795 50
Guysboro	404	596	5,349 75	55	150	1,996 00	7,345 75
Halifax	744	1,025	9,248 35	36	155	1,881 50	11,129 85
Inverness	99	195	1,715 40	24	91	1,051 30	2,766 70
Kings	54	73	659 90	1	1	18 30	678 20
Lunenburg	574	689	6,290 60	53	723	8,207 50	14,498 10

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			$ cts.			$ cts.	$ cts.
Nova Scotia—*Concluded*							
Pictou	6	10	89 00				89 00
Queens	145	214	1,920 85	28	68	967 40	2,888 25
Richmond	256	465	4,115 50	34	100	1,253 15	5,368 65
Shelburne	508	841	7,487 60	206	630	8,138 45	15,626 05
Victoria	131	197	1,765 75	14	47	567 10	2,332 85
Yarmouth	143	296	2,599 80	76	281	3,480 45	6,080 25
	3,838	*5,800*	*51,965 05*	*652*	*2,605*	*32,230 85*	*84,195 90*
Prince Edward Island—							
Kings	216	291	2,628 85	3	8	207 00	2,835 85
Prince	435	721	6,415 10				6,415 10
Queens	131	245	2,162 40				2,162 40
	782	*1,257*	*11,206 35*	*3*	*8*	*207 00*	*11,413 35*
New Brunswick—							
Charlotte	118	225	1,985 50	29	114	1,375 80	3,361 30
Gloucester	386	716	6,327 75	98	402	5,290 35	11,618 10
Kent	153	243	2,169 90	27	59	828 85	2,998 75
Northumberland	34	67	590 10	38	77	1,080 55	1,670 65
Restigouche	3	5	44 50				44 50
Saint John	11	20	177 00				177 00
Westmorland	52	94	831 85				831 85
	757	*1,370*	*12,126 60*	*192*	*652*	*8,575 55*	*20,702 15*
Quebec—							
Bonaventure	217	422	3,713 65	27	106	1,228 80	4,942 45
Gaspe	1,208	2,195	19,401 65	102	372	4,499 10	23,900 75
Magdalen Islands	167	392	3,419 90				3,419 90
Matane	19	26	234 80				234 80
Saguenay	673	1,048	9,368 25				9,368 25
	2,284	*4,083*	*36,138 25*	*129*	*478*	*5,727 90*	*41,866 15*
	7,661	12,510	111,436 25	976	3,743	46,741 30	158,177 55

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... **$ 400 00**

SPECIAL

Vote 109 To provide for the extension of educational work in co-operative producing and selling among fishermen **80,000 00**

Expenditures ..... **$ 76,822 11**

Payments from this vote were made to various educational institutions which have agreed to carry out adult educational work among fishermen to prepare them for taking part in co-operative production and disposal of their products.

The following allocations were authorized by P.C. 2035 of May 6, 1948. (Payments made during the year are shown in parentheses): Saint Francis Xavier University, Antigonish, N.S., for the Maritime Provinces, $46,000 ($45,995.68); Social Economic Service of the College of Sainte Anne de la Pocatiere, Que., for the Gaspe Peninsula and the north shore of the Gulf of Saint Lawrence, $2,400 ($22.914.90); University of British Columbia, Vancouver, B.C., $10,000 ($7,911.53).

Vote 110 To provide for the administration expenses of the Fisheries Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Salaries and Wages	112,029 00	112,029 00	63,191 03
Allowances	19,500 00	19,500 00	5,592 50
Printing, Stationery and Office Equipment	10,000 00	10,000 00	3,254 00
Travelling Expenses	50,000 00	50,000 00	26,225 46
Sundries	8,471 00	8,471 00	1,885 66
	$ 200,000 00	$ 200,000 00	$ 100,148 65

As at March 31, 1949, there were 21 salaried employees being paid from this vote, of whom 1 was permanent and 20 temporary.

Section 10(3) of the Fisheries Prices Support Act, c. 42, 1944 directs that all expenditures by the Fisheries Prices Support Board, other than administration expenses, shall be charged to the Fisheries Prices Support Account (see Open Accounts further on in this section).

Vote 111 To provide for assistance in the construction of vessels of the dragger and/or long liner type, subject to such terms and conditions as may be approved by the Governor in Council **200,000 00**

Expenditures ..... **$ 49,372 95**

P.C. 1919, May 22, 1947 authorized the Minister of Fisheries to enter into agreements with the Fishermen's Loan Board of any of the provinces on the Atlantic Coast in respect of the above assistance and, subsequently, to make payments to the Board for the construction of such vessels.

The above expenditures represent payments made to the Fishermen's Loan Board of New Brunswick, Fredericton.

Vote 112 To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council **50,000 00**

Expenditures ..... **$ 4,000 00**

The expenditures represent subsidy payment made to the Department of Trade and Industry, Province of Nova Scotia, under authority of P.C. 5833, December 16, 1948.

Vote 715 To authorize and to provide for the Fisheries Prices Support Board to reimburse the Canadian Commercial Corporation for Administrative expenses in connection with the purchase of 190,000 cases of East Coast canned fish on behalf of Fisheries Prices Support Board under Chapter 42, Statutes of 1944 and Order in Council P.C. 1229 dated March 25, 1948 ..... **7,500 00**

Expenditures ..... **$ 5,435 28**

Vote 586 To provide for assistance in meeting transportation costs of frozen herring that may be purchased in British Columbia by persons, associations or companies for bait in the 1948-49 winter Fishery off Nova Scotia **66,000 00**

Expenditures ..... **$ 29,250 00**

Under authority of P.C. 5974, December 23, 1948 payment of a subsidy of 3 cents per pound was made to the persons, associations or companies purchasing the frozen herring.

Expenditures represented payment of accounts received to the close of the fiscal year.

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	335 17	4,551 68
Previous Years—Collectable	825 96	2,690 06
—Uncollectable	39 56	39 56
	$ 1,200 69	$ 7,281 30

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[1] Cash and Other Current Assets				
(c) *Working Capital Advances—Departmental—*				
A Fisheries Prices Support Account		1,186,397 89	12,976 43	1,173,421 46
[3] Other Loans and Investments				
(a) *To Provincial and Municipal Governments—*				
B Province of British Columbia—Fisheries Research Board of Canada	217 94	1,886 12	217 95	1,886 11
(b) *To United Kingdom and Other Governments—*				
C United States—Pacific Halibut Treaty	11,309 32	13,945 39	5,757 82	19,496 89
C United States—Pacific Salmon Treaty	49,674 17	67,309 87	48,111 72	68,872 32
C United States—Pacific Salmon Treaty (Hell's Gate)	30,120 95	86,593 99	16,059 70	100,655 24
	91,322 38	169,735 37	70,147 19	190,910 56
	$ 91,322 38	$1,356,133 26	$ 83,123 62	$1,364,332 02

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt				
(d) *Outstanding Cheques and Warrants—*				
D Outstanding Imprest Account Cheques—Fisheries	257 09			257 09
[10] Deposit and Trust Accounts				
(c) *Miscellaneous—*				
E Contractors' Securities—Cash—Fisheries	8,969 78	8,819 78	22,389 05	22,539 05
F Atlantic Herring Investigation	2,674 28	61,063 53	60,282 15	1,892 90
	11,644 06	69,883 31	82,671 20	24,431 95
[11] Insurance, Pension and Guaranty Accounts				
(c) *Pension and Retirement Funds—*				
G Retirement Fund—Fisheries		53 65	1,279 80	1,226 15

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[13] Sundry Suspense Accounts				
H Unclaimed Cheques—Suspense—Fisheries	2,744 55	8 45	90 30	2,826 40
I Department of Fisheries—Suspense			12,347 44	12,347 44
J Unclaimed Drafts—Suspense—Fisheries	35 00			35 00
	2,779 55	8 45	12,437 74	15,208 84
	$ 14,680 70	$ 69,945 41	$ 96,388 74	$ 41,124 03

A Section 10(3) of the Fisheries Prices Support Act, c. 42, 1944, directs that "There shall be kept by the Minister of Finance an account called the Fisheries Prices Support Account to which shall be charged all expenditures by the Board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds of sale of fisheries products, which proceeds shall be available in the Account to pay for further expenditures of the Board: Provided that the net operating profit of the Board in each fiscal year, as reflected in the said Account, shall be deposited to the credit of the Consolidated Revenue Fund, as revenue: and provided further that the net operating loss in any fiscal year may be recouped to the said Account from moneys appropriated by Parliament for the purpose".

Pursuant to the provisions of this direction, the cost of purchasing, under authority of P.C. 1229, March 25, 1948, and P.C. 1/2255, May 18, 1948, certain designated varieties of East Coast canned fish during the current fiscal year was debited to this account. The debits also include the costs of handling and storage. Credits are the revenue from sales.

The net operating loss in the current fiscal year amounted to $538,988.35 and application will therefore be made, pursuant to the above statutory provision, for a Parliamentary appropriation in 1949-50 of this amount to recoup the account.

Vote 110 was provided for the 1948-49 administrative expenses of the Fisheries Prices Support Board.

B Under agreement with the Fisheries Research Board of Canada, the Province of British Columbia contributes certain sums to defray expenses incurred in connection with fisheries investigations conducted by the Pacific Biological Station at Nanaimo, B.C. Balances due at the close of the year are transferred to this account from the vote from which disbursements were initially made.

C The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Halibut Fisheries Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid by Canada and monthly statements are rendered to the United States. At the close of the year, balances due are transferred from the respective votes to these accounts.

D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual manner and this account adjusted concurrently.

E Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1948-49 in respect of this Department.

F The Atlantic Herring Investigation Committee was established in 1944 by the Governments of Canada, Newfoundland, Nova Scotia, Prince Edward Island, New Brunswick and Quebec. Each participating government contributes assistance on a unit basis and the contributions are credited to this account. Canada's contribution of $12,000 representing 4 units of a total of 20, was charged to Vote 101, Fisheries Research Board of Canada. Disbursements are made directly from the Open Account and after the close of the fiscal year any credit balance is refunded on a pro rata basis to the contributors. Of the credit balance of $1,892.90, Canada's portion was $378.58 and will be credited to Ordinary Revenue—Refunds of Previous Year's Expenditures, in 1949-50.

G The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that Department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the Office of the Comptroller of the Treasury. This change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through the various Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balances at that date as finally established in the Department of Finance account.

Credits in Retirement Fund—Fisheries comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of each employee. Debits represent payment of the amount to his credit on resignation or death or, if the temporary employee is made permanent, either a refund of his contribution or transfer of the amount to the Department of Finance Superannuation Account.

The transfer to this account of the credit balance from the Department of Finance—Retirement Fund Civil Service Account will be effected in the fiscal year 1949-50.

H All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of their issue, are credited to this account pending claims therefor.

I Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

J Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949 or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list contains the names of employees receiving annual salaries of less than $3,000 who received travelling and removal expenses of $500 or over.

It should be noted that the names of employees of the International Fisheries Commission (Halibut) and the International Pacific Salmon Fisheries Commission are not included in the following lists of Departmental employees, but are shown under the relevant votes, as the expenses of these Commissions are shared with the United States of America.

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Bates, S., Deputy Minister	$ 10,000 00	$ 1,478 26
Adams, A. C. L. (June 11)	5,000 00	
Albert, J. A.	3,600 00	
Atkinson, C. J.	4,020 00	
Bacon, C.	3,540 00	
Bailey, B. E.	4,050 00	630 50
Barnes, B.	3,060 00	719 63
Barry, A. L.	5,040 00	
Batt, R. J. F.	3,480 00	
Beatty, S. A.	6,450 00	1,162 38
Bolton, R. E.	3,180 00	
Brownlee, W. J.	3,120 00	904 38
Bruce, C. (Aug. 22)	5,040 00	
Buchanan, J. P.	3,060 00	1,545 37
Cameron, W. M.	3,900 00	630 49
Carter, N. M.	6,450 00	909 67
Cassaboom, W. D.	3,360 00	
Castell, C. H.	4,450 00	
Catt, J.	3,660 00	811 71
Charnley, F.	4,440 00	723 77
Clark, G. R.	6,000 00	1,540 26
Clay, C. H.	4,200 00	1,120 37
Collette, T. C.	3,480 00	509 59
Cooke, N. E.	3,450 00	654 07
Day, L. R.	3,450 00	
Dempsey, H. V.	4,080 00	1,732 00
Doan, K. H.	4,750 00	1,168 89
Dugal, L. C.	3,900 00	
Dussault, H. P.	3,300 00	
Dyer, W. J.	3,900 00	
Earnshaw, C. B.	3,060 00	
Elson, P. F.	4,050 00	
Fisher, H. D.	3,450 00	
Fitzgerald, A. P.	3,060 00	2,188 29
Foerster, R. E.	6,200 00	3,174 28
Foley, M. A.	3,450 00	
Fougere, H.	3,900 00	
Fraser, A. J.	3,420 00	
Fraser, E. D.	4,800 00	1,881 23
Gordon, H. G. (Sept. 10)	3,120 00	
Hachey, H. B.	5,200 00	763 97
Harris, W. G.	3,060 00	1,215 65
Harrison, F. A.	4,500 00	944 80
Harrison, J. S. M.	3,300 00	
Hart, G. F.	3,360 00	
Hart, J. L.	4,750 00	747 47
Heatley, J. W.	3,060 00	
Hess, E.	4,800 00	2,853 94
Hills, A. P.	3,420 00	2,165 49
Hollett, A.	3,120 00	761 96
Homans, R. E. S.	3,420 00	1,435 26
Homans, S.	3,420 00	1,421 54
Hopson, G. E.	4,740 00	1,357 53
Horne, E. A.	3,540 00	711 47
Houghton, L. S.	3,000 00	
Huntsman, A. G.	6,450 00	1,909 53
Jenkins, D. O.	3,120 00	3,996 91
Johnston, L. C.	3,060 00	892 52
Justason, F. E.	3,660 00	734 13

	Salary rate	Travelling expenses
Juvet, G. S.	3,180 00	
Kennedy, W. A.	3,750 00	1,231 42
Kilpatrick, C. E.	3,060 00	766 34
Kilpatrick, J. W.	3,360 00	
Lamb, J. J.	4,380 00	
Landry, L. J.	3,060 00	850 43
Lantz, A. W.	3,600 00	553 23
Larabee, J. J.	3,660 00	850 60
Legendre, R.	3,060 00	
Leim, A. H.	5,800 00	
Locke, H. G.	3,060 00	591 03
Loggie, R. R.	3,750 00	1,407 50
Lynch, H. A.	4,800 00	1,943 14
MacCallum, W. A.	3,600 00	
MacKenzie, R. A.	3,750 00	793 43
MacKenzie, W. C.	4,020 00	727 31
MacLeod, J. A.	3,180 00	
Manchester, W. L.	3,180 00	580 22
Martin, W. R.	3,900 00	2,203 21
McArthur, I. S.	6,000 00	1,055 83‡
McAulay, W.	3,660 00	1,488 75
McCann, G.	3,180 00	
McInerney, B. P.	5,800 00	
McLellan, P. A.	3,060 00	914 86
Medcof, J. C.	4,200 00	970 06
Milne, D. J.	3,450 00	715 55
Moore, G. E.	3,420 00	
Murphy, L. J.	3,060 00	746 00
Murphy, R. A.	3,060 00	1,335 24
Nadeau, A.	4,750 00	1,532 88
Neave, F.	4,750 00	1,368 49
Needler, A. W. H.	8,000 00	2,783 14
O'Toole, J. M.	3,060 00	1,238 35
Ozere, S. V.	5,940 00†	882 84
Paisley, H. F.	4,500 00	
Palmer, H. E.	3,420 00	
Parks, L. H.	3,660 00	1,386 71
Paterson, N. (June 11)	3,000 00	
Peart, R. D.	3,660 00	656 20
Pettis, D. M.	3,060 00	1,217 90
Pinchin, H. K.	3,060 00	
Popper, F. E.	3,120 00	
Power, H. E.	3,060 00	
Pritchard, A. L.	5,400 00	1,218 99* 1,458 51
Ransom, H. C. L.	5,500 00	895 00
Read, F. G.	3,750 00	
Reade, G. S.	3,300 00	2,420 54
Redford, W.	3,060 00	
Rigby, E. G.	3,000 00	
Rigby, O. A.	3,060 00	1,376 42
Riou, L.	3,060 00	
Roach, S. W.	3,300 00	
Robichaud, A. A.	3,060 00	1,802 16
Rogers, J. A.	3,360 00	
Rudge, F. W.	4,200 00	1,173 90
Sagar, A. H.	5,000 00	
Sametz, Z. W.	3,840 00	
Sampson, R. F.	3,060 00	1,390 89
Shaw, J. C.	3,060 00	1,169 94
Sheppard, L.	3,060 00	
Shillington, K. G.	3,060 00	
Smith, G. E. M. (Sept. 14)	3,000 00	
Smith, N. W.	4,200 00	
Snow, J. M.	3,300 00	
Sprules, W. M.	3,750 00	891 92
Starr, G. B. (May 31)	3,120 00	
Stevenson, J. C.	3,300 00	
Strum, H. F.	3,000 00	
Sutherland, D. H.	6,600 00	1,113 85
Swain, L. A.	3,600 00	
Swann, L. G.	3,060 00	516 30
Tait, J. F.	3,780 00	1,104 32
Tarr, H. L. A.	4,200 00	
Taylor, D. H.	3,300 00	
Taylor, T.	3,660 00	1,305 06
Thibault, J. H.	3,060 00	2,148 94
Tingley, F. A.	3,420 00	2,070 60
Tousignant, J. B.	3,480 00	
Tully, J. P.	4,600 00	565 60
Turnbull, W. D.	3,060 00	
Turner, T. H.	3,180 00	
Urseth, I. (Dec. 31)	3,540 00	
Vandenheuvel, F. A.	4,200 00	
Van Vliet, W.	4,020 00	697 94
Walters, P. W.	5,400 00†	653 11
Watson, F.	3,480 00	1,929 04
White, H. C.	3,600 00	690 86
Whitmore, A. J.	5,800 00†	1,177 40
Wilder, D. G.	4,750 00	573 96
Wilson, C. C.	4,380 00	1,624 11
Wilson, G. A. C.	3,180 00	
Wilson, H. A.	4,200 00	
Wood, A. L.	3,900 00	1,498 07
Wooding, F. H.	3,900 00	606 60
Young, O. C.	5,600 00	1,574 92
Young, S. L.	3,180 00	720 91

† Including terminable allowances at annual rates listed: S. V. Ozere, $300; P. W. Walters, $300; A. J. Whitmore, $1,000.

‡ Includes an amount of $168.54 charged to the Department of Agriculture, Vote 1.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adamson, G. M.	$ 647 39	Balcom, J. H.	1,031 10	Black, T. C.	700 99
Allen, C. W.	545 67	Barker, W. J.	1,186 01	Blanchard, P.	501 84
Arseneau, F. A.	842 52	Barrett, C. D.	728 38	Boudreau, G. V.	763 74
Arseneault, J. W.	1,377 49	Barrie, C. G.	1,034 70	Bourgeois, J. A.	772 76
Arseneault, L. N.	887 40	Bates, K. E.	958 18	Bourque, P. H.	894 75
Atkins, M.	1,214 95	Beaver, E. G.	696 41	Brackett, D. E.	690 52
Atkinson, K. B.	883 84	Bell, M. B.	813 30	Breau, F. J.	1,315 45

	Travelling expenses
Breau, Z. J.	1,063 97
Bullerwell, G. M.	1,059 15
Burgess, C. D.	767 13
Burrow, H.	652 44
Burton, G. L.	930 53
Butler, R. L.	969 60
Cadham, T. O.	2,624 58
Caissie, J. L. W.	839 21
Calder, A. E.	952 85
Campbell, N. W.	1,153 75
Carr, H. V.	1,060 66
Chiasson, L. P.	620 64
Churchill, R. E.	1,490 13
Clark, L.	506 23
Comeau, J. F.	1,276 57
Comeau, J. M.	948 78
Comeau, L. R.	1,274 15
Connolly, F. A.	1,595 48
Connor, J. M.	591 03
Craig, J.	1,121 34
Curwin, W.	872 19
Dane, H. G.	1,363 41
Darrach, L. D.	985 38
Darrow, F. E.	910 30
Davidson, J.	982 16
D'Entremont, B. L.	1,090 10
Doig, D. C.	718 80
Doucette, J. G.	1,433 60
Duffy, Jos. A.	1,004 13
Duggan, W. N.	807 38
Dunbar, M. J.	691 82
Elliott, W. K.	1,373 69
Ellis, I. W.	1,168 71
Epps, E. E.	665 16
Estabrook, O. G.	599 19
Ferguson, M. A.	850 25
Ferrier, W. M.	1,215 28
Filleul, P. E.	833 21
Fitzgerald, D. N.	1,300 29
Fleury, J. B.	903 50
Foskett, D. R.	999 47
Foster, E. C.	879 46
Found, H. R.	1,496 51
Fralick, A. W.	1,259 55
Fraser, M. P.	601 86
Freeman, H. J.	1,384 15
Frigault, A.	718 10
Frigault, A. J.	880 92
Fullerton, W. A.	757 06
Gass, D. E.	675 00
Geldert, J. H.	823 07
Giles, E. G.	1,058 95
Gilmore, J. F.	703 99
Giraud, V. H. B.	668 65
Grant, G. I.	734 06
Gudewill, L. R.	895 82
Guignard, C.	1,046 88
Hamilton, L. P.	743 34
Hanlon, T. A.	710 33
Hannigan, T. J.	623 53
Harvey, F. G.	566 04
Hawkins, D. L.	970 66
Hawley, J. B.	1,604 20
Hawthorne, J. W.	751 32
Henneberry, J. P.	902 51
Hewson, L. C.	951 32
Hitchcock, J. H.	1,012 60
Holland, J. D. C.	877 00
Hollis, C. C.	1,075 63
Holmes, D. F.	759 39
Homans, H.	1,130 18
Hooser, G. A.	1,566 81
Hunter, B.	1,577 10
Hunter, E. G.	1,055 19
Hutchison, J. C.	942 11
Hynes, A. E. S.	557 15
Ingalls, S. K.	664 92
Inrig, B. D.	502 52
Jones, I. M.	573 37
Joudrey, G. H.	744 87
Kavanagh, F. C.	555 72
Kew, J. E.	670 14
Kitchen, T. H.	1,020 03
Knight, E. D.	746 25
Knoll, L. F.	539 93
Kuhn, H. C.	939 15
Lake, J. O. L.	670 48
Larabee, N. N.	970 31
Larsen, F. M.	560 09
Latter, E. J.	747 99
Latter, G. T.	645 47
Laventure, H. A.	1,681 40
Lavoie, C. R.	1,086 36
Leger, A. F.	620 92
Levelton, C. R.	708 85
Levesque, A. D.	1,086 55
Lewis, E.	1,002 54
Lockman, J. F.	709 04
Lockwood, D.	1,313 73
Long, R. O.	1,193 40
Losier, J. J.	768 41
Lynch, F. G.	585 12
MacDonald, A.	1,061 00
MacDonald, C.	993 22
MacDonald, H. W.	800 22
MacDonald, M. A.	957 89
MacDuff, J. A.	1,003 18
MacEwan, C.	1,152 19 748 67*
MacIntyre, C. A.	810 68
MacLeod, R. S.	1,244 40
MacNeil, D. T.	831 15
MacPhail, J. S.	513 66
MacPherson, W. J.	1,649 39
Manning, C. L.	1,044 36
Manson, M. M.	618 22
Martin, P. C.	999 70
McAvoy, J. F.	789 00
McCarey, E. A.	968 65
McIndoe, R. G.	566 47
McKinnon, J. A.	500 00
McKinnon, R. D.	1,128 48
McLean, A.	1,019 07
McLeod, H. W.	1,089 06
Meagher, J. M.	674 41
Messer, K. C.	1,433 04
Millar, G. S.	1,089 24
Moran, J.	539 10
Murdock, L. A.	872 97
Neish, D. R. M.	647 62
Outhouse, C. L.	890 94
Parks, G. F.	1,548 01
Peters, J. B.	1,100 63
Pothier, H. H.	751 84
Profit, J. C.	765 00
Pushie, E. C.	728 41
Reeder, E. T.	535 72
Reynolds, A.	1,016 05
Ripley, L. C.	938 72
Ritchie, E. L.	587 90
Ross, D. M.	694 32
Rowse, D. J.	859 06
Rudland, E.	801 48
Sherman, A. A.	976 44
Simpson, R. J.	1,138 21
Sinclair, P.	1,012 50
Skipper, A. C.	711 30
Smith, P. W.	1,179 68
Sollows, G. C.	874 55
Stairs, D. G.	1,357 43
Stevens, C. F.	779 06
Stevens, J. L.	638 10
Stewart, D. M.	2,086 86
Summers, J. A.	831 86
Swaine, F.	887 92
Swansburg, K. B.	545 10
Theakston, F. H.	633 89
Thibodeau, R. J.	909 75
Thompson, D. L.	1,019 50
Thompson, J. D.	685 70
Touchings, A. J.	1,040 54
Turbide, A.	1,639 55
Vantour, F.	637 94
Vigneault, I. J.	537 04
Waldorf, V. R.	539 63
Walsh, U. J.	717 45
Walters, A. M.	916 82 790 98*
Watts, R. W.	870 19
Watts, W.	686 75
Weary, J. A.	532 00
Whiting, G. S.	703 10
Whitney, C. R.	979 93
Whitty, G. J.	922 62
Wilkie, A. K.	978 61
Yorston, W. W.	783 26

Suppliers receiving $10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Atlantic Shipyards Limited, Meteghan, N.S., $31,855.75; British American Oil Co. Ltd., $17,167.57; Government of Canada—Department of National Defence, $55,683.69, National Film Board, $28,035.34, Department of National Revenue, $226,926.34, Post Office Department, $22,416.49, Department of Public Printing and Stationery, $124,394.92; Canada Packers, Ltd., $17,663.85; Canadian Commercial Corporation, Ottawa, $1,191,833.17; Canadian Fur Auction Sales Co., Montreal, $31,567.14; Canadian National Railways, $13,221.05; Dominion Bridge Co. Ltd., Montreal, $16,290.24; Fouke Fur Co, St. Louis, Mo., $131,329.45; Imperial Oil Ltd., $72,523.36; Lunenburg Sea Products Ltd., Lunenburg, N.S., $13,534.25; C. W. Martin & Son, London, England, $49,426.93; New Brunswick Fishermen's Loan Board, Fredericton, $31,605.75; Pictou Foundry and Machine Company, Limited, Pictou, N.S., $10,238.06; Queen Charlotte Air Lines Ltd., Vancouver, $42.589.10; Shelburne Shipbuilders Limited, Shelburne, N.S., $18,243.58; Vivian Engine Works Limited, Vancouver, $21,107.11; Walsh Advertising Company Limited, Windsor, Ont., $30,551.47.

1948-49

PUBLIC ACCOUNTS

PART II

H

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

Details of

REVENUES AND EXPENDITURES

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	$ 242,379 95

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
Refunds of Previous Year's Expenditures		$ 191 63

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
H–2		Stat. The Governor General's Salary	48,666 66	48,666 66	48,666 66
H–3		Stat.*Salaries of the Lieutenant-Governors	81,750 01	81,750 01	81,000 00
H–3		Stat. Salary of the Secretary to the Governor General	2,400 00	2,400 00	2,400 00
H–3	113	*Office of the Secretary to the Governor General	111,468 00	109,563 28	99,819 93
		Expenditures: from Appropriations not required for 1948-49			7,056 30
		Total Ordinary	$ 244,284 67	$ 242,379 95	$ 238,942 89

* Complete title is shown in the following details.

The Governor General's Salary, Governor General's Act, c. 85, R.S. $ **48,666 66**

Payment was made to His Excellency Viscount Alexander of Tunis.

Salaries of the Lieutenant-Governors, Salaries Act, c. 182, R.S., as amended.

Payments were made as follows:

Name	Lieutenant-Governor of the Province of:	Amount
The Hon. John A. D. McCurdy	Nova Scotia	9,000 00
The Hon. Joseph A. Bernard	Prince Edward Island	7,750 01
The Hon. D. L. MacLaren	New Brunswick	9,000 00
The Hon. Sir Eugene Fiset	Quebec	10,000 00
The Hon. Ray Lawson	Ontario	10,000 00
The Hon. Roland F. McWilliams	Manitoba	9,000 00
The Hon. John M. Uhrich	Saskatchewan	9,000 00
The Hon. John Campbell Bowen	Alberta	9,000 00
The Hon. Charles A. Banks	British Columbia	9,000 00
		$ 81,750 01

The salary of the Lieutenant-Governor of Prince Edward Island was increased from $7,000 to $8,000 per annum under authority of an Act to amend the Salaries Act, c. 68, 1948, and the above amount includes the adjustment, effective July 1, 1948.

Salary of the Secretary to the Governor General, Salaries Act, c. 182, R.S. ..... **$ 2,400 00**

Payment was made to H. F. G. Letson.

Vote 113 Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General at $7,600 additional to salary authorized by R.S.C., Chap. 182

	Estimates	Allotments	Expenditures
Salaries	38,348 00	38,578 00	38,577 59
Allowances	120 00	120 00	
Printing, Stationery and Office Equipment	8,000 00	4,270 00	3,271 51
A Sundries	65,000 00	68,500 00	67,714 18
	$ 111,468 00	$ 111,468 00	$ 109,563 28

As at March 31, 1949, there were 10 salaried employees being paid from this vote, of whom 9 were permanent and 1 temporary. A list of those who were receiving salaries at annual rates of $3,000 or over on that date follows: H. F. G. Letson, Secretary to the Governor General, $10,000, (including $2,400 charged to the above statutory appropriation); P. S. Burt, $3,300; J. F. Delaute, $5,700; H. S. Graham, $3,540; E. M. Stothers, $3,180. Aides-de-Camp were paid $4,300.

A A travelling allowance at the rate of $50,000 per annum, under the provisions of P.C. 40/1803 of July 10, 1914, was paid to His Excellency Viscount Alexander of Tunis from this allotment.

1948-49

PUBLIC ACCOUNTS

PART II

I

DEPARTMENT OF INSURANCE

Details of

REVENUES AND EXPENDITURES

39882—13

DEPARTMENT OF INSURANCE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	262,937 04
Revenues—	
Ordinary	211,221 68
Net Charge	$ 51,715 36

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Proceeds from Sales	24 75	3 00
B Services and Service Fees	211,196 48	193,508 64
C Miscellaneous	45	5 00
Total Ordinary	$ 211,221 68	$ 193,516 64

Details

Ordinary Revenue—		
A Proceeds from Sales: Direct sale of publications		24 75
B Services and Service Fees:		
Assessments on:		
Insurance Companies	196,370 03	
Loan Companies	4,669 40	
Trust Companies	5,104 77	
Small Loan Companies and money lenders	3,362 28	
Total (revenue from assessments)	209,506 48	

Under the provisions of the Department of Insurance Act, c. 45, 1932, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, c. 46, 1932, the Foreign Insurance Companies Act, c. 47, 1932, the Loan Companies Act, c. 28, R.S., the Trust Companies Act, c. 29, R.S., the Small Loans Act, c. 23, 1939, and amendments, is assessed against the companies transacting business thereunder, in the proportion which the net premiums in Canada or income of each bears to the total amount of such premiums or income received during the preceding calendar year.

The amount assessed is determined as follows:

	1947-48		
Expenditures		220,523 57	
Estimated rent, char services, lighting and sundries charged to Department of Public Works, Vote 281		13,474 97	
Total Expenditures		233,998 54	
Less:			
Salaries on account of Civil Service Insurance administration, etc.	11,649 56		
Work done for other departments	12,000 00		
Revenue from sale of publications (by Department of Public Printing and Stationery)	292 50		
Net Penalties received	550 00		
		24,492 06	
Total to be assessed		$ 209,506 48	
Net penalties collected during the year		1,690 00	
			211,196 48

Gross penalties amounting to $6,680 were received during 1948-49 from companies which did not file business statements within the time-limit imposed under the terms of the Act. Rebates totalling $4,990 were subsequently authorized by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, c. 27, 1931, resulting in the net figure of $1,690.

C	Miscellaneous	45
	Total Ordinary	$ 211,221 68

Certified correct.

R. W. WARWICK,
Superintendent of Insurance.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
I–3	114\ 716/	Departmental Administration	258,158 00	248,534 41	220,523 57
I–4	115\ 717/	Expenses of work in the interests of Fire Prevention	26,273 00	14,255 07	16,718 04
I–4		Stat. Exchequer Court Awards	147 56	147 56	
		Total Ordinary	$ 284,578 56	$ 262,937 04	$ 237,241 61

Votes 114 and 716 Departmental Administration

		Estimates	Allotments	Expenditures
	Salaries	189,713 00	192,358 00	192,222 09
	Allowances	645 00		
A	Printing, Stationery and Office Equipment	11,000 00	11,000 00	8,028 20
B	Printing Annual Reports	34,000 00	34,000 00	32,114 79
C	Travelling Expenses	16,000 00	13,325 00	9,399 01
D	Valuation of Securities	5,400 00	5,775 00	5,204 09
	Sundries	1,400 00	1,700 00	1,566 23
		$ 258,158 00	$ 258,158 00	$ 248,534 41

This vote was provided for the cost of supervision and inspection of Canadian, British and foreign insurance companies, and the administration and enforcement of the Canadian and British Insurance Companies and Foreign Insurance Companies Acts; the administration of the Loan Companies, Trust Companies and Small Loan Acts, and the superintendence and examination of companies operating thereunder; the administration of the Civil Service Insurance Act; and the collection of insurance, loan, trust and small loans companies superintendence assessments and of Excise taxes on insurance written in Canada or placed with unregistered companies. The latter taxes are included in the revenues of the Department of Finance.

As at March 31, 1949, there were 62 salaried employees being paid from this vote, of whom 40 were permanent and 22 temporary. A list of those who were receiving salaries at annual rates of $3,000 or over on that date follows: R. W. Warwick, Superintendent of Insurance, $10,000; D. C. Aylwin, $3,120; C. R. Brereton, $6,300; K. R. Campbell, $3,000; G. C. Gardner, $4,740; W. H. Gilliland, $8,000; R. Humphrys, $8,000; A. D. Jamieson, $6,300; K. R. MacGregor, $9,000; W. R. McDonald, $6,300; K. M. McIlraith, $6,000; G. L. Palmer, $4,080; J. R. E. Patterson, $5,700; C. A. Ranson, $5,700; A. G. Robertson, $4,920; A. E. Roffey, $4,140; H. W. Stinson, $4,920; F. Stokes, $4,320; J. P. Taylor, $3,060; H. A. Urquhart, $3,300; A. D. Watson, $8,000.

A B Payments were made to the Department of Public Printing and Stationery.

C Travelling expenses of $500 or over were paid to: C. R. Brereton, $959.90; A. D. Jamieson, $1,037.72; W. R. McDonald, $751.40; D. E. Patterson, $897.35; J. R. E. Patterson, $711; C. A. Ranson, $570.57; A. G. Robertson, $842.74; A. E. Roffrey, $689.69; H. W. Stinson, $669.35; F. Stokes, $592.06.

D Payments were made to: K. M. Pringle, $3,500; Department of Public Printing and Stationery, $1,704.09.

Votes 115 and 717 Expenses of work in the interests of Fire Prevention

		Estimates	Allotments	Expenditures
	Salaries	9,369 00	9,369 00	6,584 35
	Printing, Stationery and Office Equipment	3,800 00	5,800 00	1,057 26
	Travelling Expenses	4,000 00	1,000 00	43 35
A	Fire Prevention Film	7,904 00	8,904 00	5,652 32
	Sundries	1,200 00	1,200 00	917 79
		$ 26,273 00	$ 26,273 00	$ 14,255 07

This vote was provided for administrative expenses and for the preparation and dissemination of propaganda in connection with fire prevention work in Canada.

As at March 31, 1949, there were 2 permanent salaried employees being paid from this vote. W. L. Clairmont was receiving a salary at an annual rate of $5,160 on that date.

A Payments were made to the National Film Board.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. ..... **$ 147 56**

The above award was made to Marjorie Eleonar Merrick, covering costs of action in connection with an appeal on a Civil Service Insurance policy.

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	nil	nil
Previous Years—Collectable	nil	nil
—Uncollectable	365 28	365 28
	$ 365 28	$ 365 28

1948-49

PUBLIC ACCOUNTS

PART II

J

DEPARTMENT OF JUSTICE

(including the Office of the Commissioner of Penitentiaries)

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF JUSTICE

NOTE.—The following summaries and details of Revenues, Expenditures and Open Accounts do not include those of the Office of the Commissioner of Penitentiaries which begin on page J-12.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	4,024,770 61
Revenues—	
Ordinary	30,212 51
Net Charge	$3,994,558 10

REVENUES

Comparative Summary

		1948-49	1947-48
Ordinary Revenue—			
A	Privileges, Licences and Permits	5,107 98	4,912 50
B	Proceeds from Sales	12,720 00	12,434 00
C	Services and Service Fees	198 50	88 50
D	Refunds of Expenditure	84 37	150 08
E	Miscellaneous	12,101 66	9,704 67
	Total Ordinary	$ 30,212 51	$ 27,289 75

Details

Ordinary Revenue—		
A	Privileges, Licences and Permits: Bankruptcy—Trustees' licence fees	5,107 98
B	Proceeds from Sales: Canada Law Reports	12,720 00
C	Services and Service Fees: Sheriff's Fees, Yukon Territory	198 50
D	Refunds of Previous Years' Expenditures	84 37
E	Miscellaneous: Yukon Territorial Court, fines, $2,659.98; Bankruptcy Act, levies, $9,022.23; Combines Investigation Branch, fines, $367.30; sundries, $52.15	12,101 66
	Total Ordinary	$ 30,212 51

Certified correct.

F. P. VARCOE,
Deputy Minister of Justice.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
J–4	Stat.	Minister of Justice—Salary and Motor Car Allowance	9,666 67	9,666 67	12,000 00
J–4	Stat.	Solicitor General—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
J–4	116	Departmental Administration	235,350 00	210,393 21	186,599 88
J–4	117, 718	*Remission Service	103,101 00	71,723 27	55,172 59
J–5	118	Administration of Justice—Miscellaneous Expenditure	10,000 00	9,788 48	8,561 21
J–5	119	Expenses of Litigated Matters	25,000 00	8,389 40	19,697 28
J–5	120	Annual contribution to the Canadian Law Library, London, England	500 00	429 35	480 37
		Supreme Court of Canada—			
J–5	Stat.	Judges' Salaries	115,999 68	115,999 68	113,244 13
J–7	121, 719	Administration	104,190 79	104,190 79	92,768 29
		Exchequer Court of Canada—			
J–5	Stat.	Judges' Salaries, including District Judges in Admiralty, and travelling allowances	67,298 38	67,298 38	60,335 40
J–7	122	Administration	74,381 00	65,195 31	59,609 62
		Yukon Territorial Court—			
J–8	123	Administration	5,040 00	4,106 88	2,746 76
		Other Courts—			
J–5	Stat.	Judges' Salaries and travelling allowances	2,600,599 92	2,600,599 92	2,582,537 71
J–8	124	Payments of gratuities to the widows or other dependents of judges who die while in office	15,000 00	8,444 44	13,333 33
J–8	125, 720	Combines Investigation Branch	170,683 00	169,365 41	124,845 20
J–8	126	Bankruptcy Act Administration	30,942 64	30,942 64	28,574 82
		PENSIONS AND OTHER BENEFITS			
J–9	Stat.	Pensions under the Judges Act	401,972 79	401,972 79	380,290 90
		GENERAL			
J–9	723	To provide for expenses of Commission of Inquiry into Japanese Property Claims	150,000 00	119,224 00	26,569 73
J–10	724	To provide for the Revision, Classification and Consolidation of the Public General Statutes of Canada	50,000 00	5,591 88	
J–10	725	To provide for the Revision of the Criminal Code	25,000 00	2,923 06	
J–10	726	To provide for expenses in connection with Espionage Prosecutions	40,000 00	6,525 05	114,810 34
		Expenditures: from Appropriations not required for 1948-49	.....	.....	49,484 18
		Total Ordinary	4,246,725 87	4,024,770 61	3,943,661 74
		DEMOBILIZATION AND RECONVERSION			
J–10	130	To provide for expenses in connection with Prize Courts	10,000 00	.....	2,719 05
		Expenditures: from Appropriations not required for 1948-49	.....	.....	1,858 57
		Total Demobilization and Reconversion	10,000 00	.....	4,577 62
		Grand Total	$ 4,256,725 87	$ 4,024,770 61	$ 3,948,239 36

* Complete title is shown in the following details.

Salary of Minister, Salaries Act, c. 24, 1944 ..... **$ 8,055 53**
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931 ..... **$ 1,611 14**

The above amounts were paid to: the Rt. Hon. J. L. Ilsley, for the period April 1, 1948 to June 30, 1948, $3,000; the Rt. Hon. L. S. St. Laurent for the period September 11, 1948 to November 14, 1948, $2,133.34; the Hon. S. S. Garson for the period November 15, 1948 to March 31, 1949, $4,533.33.

Salary of Solicitor General of Canada, Hon. Joseph Jean, Salaries Act, c. 12, 1931 ..... **$ 10,000 00**
Motor Car Allowance to Solicitor General of Canada, Appropriation Act, No. 5, c. 61, 1931 **$ 2,000 00**

Hon. Joseph Jean received travelling expenses of $700 which were charged to Vote 116.

Vote 116 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	215,756 00	215,756 00	196,924 26
Allowances	600 00	600 00	
Printing, Stationery and Office Equipment	6,500 00	9,500 00	7,744 39
A Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	12,494 00	9,494 00	5,724 56
	$ 235,350 00	$ 235,350 00	$ 210,393 21

As at March 31, 1949, there were 65 salaried employees being paid from this vote, of whom 24 were permanent and 41 temporary.

A Distributed as follows: travelling expenses, $1,644.28; telegrams, $771.64; telephone tolls, $2,197.95; miscellaneous, $1,110.69.

Votes 117 and 718 Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed $1,600) for assistance to this Service, and an amount of $17,100 to re-imburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service

	Estimates	Allotments	Expenditures
Salaries	68,475 00	68,475 00	47,627 33
Allowances	300 00	300 00	49 83
Printing, Stationery and Office Equipment	2,000 00	2,000 00	1,439 55
Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	13,626 00	13,626 00	5,005 28
Remuneration to the Royal Canadian Mounted Police Force for Assistance	1,600 00	1,600 00	1,300 00
Re-imbursement to the Royal Canadian Mounted Police Force for Assistance	17,100 00	17,100 00	16,301 28
	$ 103,101 00	$ 103,101 00	$ 71,723 27

As at March 31, 1949, there were 19 salaried employees being paid from this vote, of whom 9 were permanent and 10 temporary.

Vote 118 Administration of Justice—Miscellaneous Expenditure **10,000 00**
Expenditures ..... **$ 9,788 48**

A distribution of expenditures follows:

A	Taking and transcribing evidence	8,376 93
	Fees and expenses of alienists	939 33
	Travelling expenses	472 22
		$ 9,788 48

A Payments of $500 or over were made to: F. Clitheroe, Toronto, $603; R. N. Dickson, Toronto, $707.50; Edmonton Court Reporters, Edmonton, $570; Le Greffier de la Paix, Montreal, $1,068.60; J. E. Mackey, Winnipeg, $608.75; Y. Vallee, Quebec, $674.40.

Vote 119 Expenses of Litigated Matters **25,000 00**
Expenditures ..... **$ 8,389 40**

Expenditures include: Bar fees, $273; law stamps, $1,200; legal fees and expenses, $2,989.90, of which $1,918.95 was paid to C. Russell and Company, London, England and $995.95 to Ilsley, Duquet and MacKay, Montreal, Que.

Vote 120 Annual contribution to the Canadian Law Library, London, England **500 00**
Expenditures ..... **$ 429 35**

Expenditures include grant of $350 to the Canadian Law Library, London, England and subscriptions of such Library for Canadian and "All England" Law Reports.

Supreme Court of Canada—Judges' Salaries	**115,999 68**
Exchequer Court of Canada—Judges' Salaries, including District Judges in Admiralty, and travelling allowances	**67,298 38**
Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 56, 1946, as amended	**2,600,599 92**
	$2,783,897 98

JUDGES' SALARIES

Supreme Court of Canada: Chief Justice of Canada, $20,000; 6 Puisne Judges, each $16,000.

Exchequer Court of Canada: President, $13,333.33; 4 Puisne Judges, each $12,000.

District Judges in Admiralty of the Exchequer Court, one judge in each District: Nova Scotia, New Brunswick, Quebec and British Columbia, each $1,000; Prince Edward Island, $800; Ontario, $600.

Nova Scotia: Chief Justice, $13,333.33; Judge in Equity and 5 other Judges, each $12,000; Judge of the Court of Divorce and Matrimonial Causes, $500 (The section of the Act pertaining to this salary was repealed by c. 55, 1948); 7 County Court Judges, each $6,666.66.

Prince Edward Island: Chief Justice $13,333.33; 2 other Judges, each $12,000; 3 County Court Judges, each $6,666.66.

New Brunswick: Chief Justice of New Brunswick and Chief Justice of the King's Bench Division, each $13,333.33; 2 other Judges of the Appeal Division, and 3 other Judges of the King's Bench Division, each $12,000; Judge of the Court of Divorce and Matrimonial Causes, $500; 6 County Court Judges, each $6,666.66.

Quebec: Chief Justice of the Court of King's Bench and Chief Justice of the Superior Court, each $13,333.33; the Associate Chief Justice, $13,333.33; 11 Puisne Judges of the Court of King's Bench and 35 Puisne Judges of the Superior Court, each $12,000; Circuit Court of the District of Montreal, 2 Judges, each $7,000.

Ontario: Chief Justice of Ontario and Chief Justice of the High Court, each $13,333.33; 7 Justices of Appeal, each $12,000; 14 other Judges of the High Court, each $12,000; 62 Judges and Junior Judges of the County and District Court, each $6,666.66.

Manitoba: Chief Justice of Manitoba and Chief Justice of the Court of King's Bench, each $13,333.33; 4 Judges of Appeal and 5 Puisne Judges of the Court of King's Bench, each $12,000; 10 Judges and Junior Judges of the County Courts, each $6,666.66.

Saskatchewan: Chief Justice of Saskatchewan and Chief Justice of the Court of King's Bench, each $13,333.33; 4 Judges of Appeal and 6 other Judges of the Court of King's Bench, each $12,000; 18 District Court Judges, each $6,666.66.

Alberta: Chief Justice of Alberta and Chief Justice of the Trial Division, each $13,333.33; 4 Justices of Appeal and 5 Justices of the Supreme Court, each $12,000; 12 Chief Judges and Judges of the District Courts, each $6,666.66.

British Columbia: Chief Justice of British Columbia and Chief Justice of the Supreme Court, each $13,333.33; 4 Justices of Appeal and 6 Judges of the Supreme Court, each $12,000; 14 Judges and Junior Judges of the County Courts, each $6,666.66.

JUDGES' TRAVELLING ALLOWANCES

In addition to his moving or transportation expenses, a per diem allowance of $10 in cities and $6 elsewhere is paid to a Judge of a Superior or County Court or a District Judge in Admiralty of the Exchequer Court during periods he is attending any place other than that at which he is, by law, obliged to reside. The per diem allowance is paid for each day or part of a day a Judge is absent from his lawful place of residence.

Each Judge of a District Court in Ontario receives $500 per annum as a travelling allowance to cover all travel in his district.

Section 20 of the Act states that the travelling allowance to a Superior Court Judge shall be "in addition to his moving or transportation expenses". However, this does not apply to Judges travelling between Quebec and Montreal who are paid on a basis of $25 per trip for transportation expenses, nor to Judges travelling between Vancouver and Victoria who are paid on a basis of $15 per trip.

The following statement shows salaries and per diem and travelling allowances of Judges by courts:

	Judges' salaries	Per diem allowances	Travelling allowances	Total
Supreme Court of Canada	115,999 68			115,999 68
Exchequer Court of Canada	58,333 32	1,990 00	1,459 60	61,782 92
District Judges in Admiralty	5,395 46	70 00	50 00	5,515 46
	179,728 46	*2,060 00*	*1,509 60*	*183,298 06*
Nova Scotia:				
Supreme Court	81,720 42	1,343 00	932 75	83,996 17
Divorce Court	83 32			83 32
County Courts	46,666 20	2,570 00	1,677 19	50,913 39
Prince Edward Island:				
Supreme Court	37,333 32	240 00	132 08	37,705 40
County Courts	19,999 80	360 00	180 66	20,540 46
New Brunswick:				
Court of Appeal	35,037 03	780 00	349 55	36,166 58
Court of King's Bench	43,399 99	2,644 00	920 61	46,964 60
Divorce Court	499 92			499 92
County Courts	39,999 60	4,382 00	1,066 91	45,448 51
Quebec:				
Court of King's Bench	145,333 32	4,350 00	1,925 00	151,608 32
Superior Courts and Circuit Courts	455,392 35	19,452 00	6,033 54	480,877 89
Ontario:				
Court of Appeal	95,833 32	60 00	38 70	95,932 02
High Courts	181,333 32	14,050 00	5,259 12	200,642 44
County Courts	306,051 83	3,898 00	2,084 89	312,034 72
District Courts	76,787 82		5,883 15	82,670 97
Manitoba:				
Court of Appeal	61,978 48			61,978 48
Court of King's Bench	73,333 32	1,136 00	1,107 36	75,576 68
County Courts	63,943 81	2,400 00	3,032 82	69,376 63
Saskatchewan:				
Court of Appeal	55,095 68			55,095 68
Court of King's Bench	82,333 32	3,208 00	2,077 99	87,619 31
District Courts	109,988 66	4,656 00	2,702 59	117,347 25

	Judges' salaries	Per diem allowances	Travelling allowances	Total
Alberta:				
Supreme Court, Appeal Division	61,333 32	2,146 00	747 55	64,226 87
Supreme Court, Trial Division	73,333 32	6,004 00	3,158 95	82,496 27
District Courts	73,332 60	3,994 00	3,577 09	80,903 69
British Columbia:				
Court of Appeal	61,333 32	4,290 00	265 00	65,888 32
Supreme Court	85,333 32	4,336 00	1,099 58	90,768 90
County Court	93,332 40	5,510 00	4,394 73	103,237 13
	2,460,143 11	*91,809 00*	*48,647 81*	*2,600,599 92*
	$2,639,871 57	$ 93,869 00	$ 50,157 41	$2,783,897 98

Votes 121 and 719 Supreme Court of Canada—Administration

		Estimates	Allotments	Expenditures
	Salaries	72,045 00	73,385 56	73,385 56
	Allotted from Vote 85, Salaries, etc.	1,525 79	1,525 79	1,525 79
	Allowances	120 00	16 61	16 61
	Printing, Stationery and Office Equipment	4,700 00	3,627 50	3,627 50
	Travelling Expenses and Sundries, including Books, Magazines, etc. for Judges, not exceeding $350	2,300 00	1,123 45	1,123 45
	Law Books and Books of Reference for Library, and Binding of same	15,000 00	14,999 66	14,999 66
A	Printing and Binding Supreme Court Reports and Distributing Canada Law Reports	8,500 00	9,512 22	9,512 22
		$ 104,190 79	$ 104,190 79	$ 104,190 79

As at March 31, 1949, there were 27 salaried employees being paid from this vote, of whom 20 were permanent and 7 temporary.

A Receipts from sales of Supreme Court and Exchequer Court Law Reports for 1948-49 totalled $12,720 and were credited to Ordinary Revenue—Proceeds from Sales.

Vote 122 Exchequer Court of Canada—Administration

		Estimates	Allotments	Expenditures
	Salaries	45,251 00	45,251 00	42,728 92
A	Court Officials' Travelling Expenses, Services of Sheriffs, Outside Court Reporters, etc.	16,000 00	16,000 00	11,418 88
	Printing, Stationery and Office Equipment	2,000 00	2,000 00	1,499 04
	Sundries, including $300 for Judges' Books	1,130 00	1,130 00	679 42
B	Printing and Binding Exchequer Court Reports	10,000 00	10,000 00	8,869 05
		$ 74,381 00	$ 74,381 00	$ 65,195 31

As at March 31, 1949, there were 15 salaried employees being paid from this vote, of whom 10 were permanent and 5 temporary.

A Expenditures include: reporting of evidence, $7,126.02, of which $2,284.10 was paid to N. R. Butcher and Company, Toronto, Ont., $1,972.20 to B. P. Lake, Ottawa, Ont., and $881.10 to Verbatim Reporting Service, Ottawa, Ont.; sheriffs' and constables' fees, $961.

B See comment under preceding vote.

Vote 123 Yukon Territorial Court—Administration

	Estimates	Allotments	Expenditures
Salaries	2,040 00	2,040 00	1,416 00
Contingent Expenses	3,000 00	3,000 00	2,690 88
	$ 5,040 00	$ 5,040 00	$ 4,106 88

Vote 124 Payments of gratuities to the widows or other dependents of judges who die while in office 15,000 00

Expenditures $ 8,444 44

Widow of Judge of the District Court of Ontario	1,111 11
Widow of Judge of Superior Court of Quebec	2,000 00
Widow of Judge of County Court of Manitoba	1,111 11
Widow of Judge of Court of Appeal of Saskatchewan	2,000 00
Widow of Judge of County Court of Ontario	1,111 11
Widow of Judge of District Court of Saskatchewan	1,111 11
	$ 8,444 44

Votes 125 and 720 Combines Investigation Branch

		Estimates	Allotments	Expenditures
	Salaries	83,313 00	86,274 93	86,274 93
	Allowances	240 00	11 85	11 85
A	Fees and Expenses of Legal Counsel, Accountants, Special Assistants, Reporters, Special Commissioners and Witnesses	65,000 00	65,000 00	64,984 25
	Printing, Stationery and Office Equipment	7,000 00	7,340 44	7,163 15
	Sundries	4,130 00	2,555 78	2,555 78
	Telephones, Telegrams and Postage	1,000 00	1,000 00	467 07
	Travelling Expenses	10,000 00	8,500 00	7,908 38
		$ 170,683 00	$ 170,683 00	$ 169,365 41

As at March 31, 1949, there were 32 salaried employees being paid from this vote, of whom 16 were permanent and 16 temporary.

A Legal counsel: J. G. Ahern, Montreal, $1,117.70; C. S. Blanchard, Calgary, Alta., $1,376.35; D. D. Carrick, Toronto, $2,483.91; Gowling, MacTavish, Watt, Osborne and Henderson, Ottawa, $7,354.57; D. A. Keith, Toronto, $1,396.34; MacLeod, Riley, McDermid, and Dixon, Calgary, Alta., $2,140; W. M. Martin, Toronto, $8,534.70; D. L. McCarthy, Toronto, $7,962; McMillan, Binch, Wilkinson, Berry and Wright, Toronto, $5,878.53; T. N. Phelan, Toronto, $2,793.67; sundries, $508.79; total, $41,546.56.

Special assistants: A. L. Burgess, Rockcliffe, Ont., $530.64; G. Thibodeau, Ottawa, $732.81; R. M. Williams, Ottawa, $740; sundries, $1,612.70; total, $3,616.15.

Reporters, $11,193.10.

Special commissioner, H. C. Goldenberg, Montreal, $8,626.94.

Miscellaneous, $1.50.

Vote 126 Bankruptcy Act Administration

	Estimates	Allotments	Expenditures
Salaries	27,935 00	30,473 80	30,473 80
Allotted from Vote 85, Salaries, etc.	7 64	7 64	7 64
Printing, Stationery and Office Equipment	1,500 00	345 90	345 90
Travelling Expenses	500 00	80 00	80 00
Investigations, Legal Costs, Sundries and Unforeseen Contingencies	1,000 00	35 30	35 30
	$ 30,942 64	$ 30,942 64	$ 30,942 64

As at March 31, 1949, there were 8 salaried employees being paid from this vote, of whom 7 were permanent and 1 temporary.

Bonds amounting to $165,000, representing securities furnished by authorized trustees under the Act, are held in the custody of the Minister of Finance.

PENSIONS AND OTHER BENEFITS

Pensions under the Judges Act, c. 56, 1946 ..... **$ 401,972 79**

The amounts paid in respect of the Supreme Court of Canada and the various Provincial and other Courts are given below, with the number of pensions shown in parentheses.

Supreme Court of Canada (2)	$ 18,555 48	Ontario (31)	106,555 38
Nova Scotia (6)	23,110 32	Manitoba (7)	30,699 50
Prince Edward Island (1)	7,999 92	Saskatchewan (15)	47,774 67
New Brunswick (5)	15,814 32	Alberta (12)	51,471 18
Quebec (14)	69,116 25	British Columbia (8)	30,875 77

GENERAL

Vote 723 To provide for expenses of Commission of Inquiry into Japanese Property Claims **150,000 00**

Expenditures ..... **$ 119,224 00**

P.C. 1810, July 18, 1947, as amended by P.C. 3737, September 17, 1947, authorized the appointment of the Honourable Mr. Justice Henry Irvine Bird as a Commissioner pursuant to the Inquiries Act, c. 99, R.S., to enquire into certain claims of members of the Japanese race resident in Canada that they have suffered pecuniary loss in respect of the disposition of their real and personal property under the various Orders. The Commissioner was authorized to engage the service of such counsel, technical advisers or other experts, clerks, reporters and assistants as he deemed necessary or advisable, the expenses of the enquiry to be paid out of money appropriated by Parliament.

A distribution of expenditures follows:

A	Commissioners' allowances and travelling expenses	6,748 89
B	Legal fees and expenses	56,286 38
C	Secretarial and stenographic services and expenses	12,165 52
D	Interpreters—services and expenses	13,282 46
E	Reporters—services and expenses	27,631 08
	Sundries	3,109 67
		$ 119,224 00

A Of this amount, $4,367.27 was paid to the Commissioner and the balance to the Sub-Commissioners.

B Expenditures include the following payments: T. G. Bowen-Colthurst, Kamloops, B.C., $1,178.94; Campbell, Meredith and Beckett, Vancouver, $2,619.91; K. A. Christie, Toronto, $2,671.93; F. M. Ferg, Glenboro, Man., $2,368.70; J. W. G. Hunter, Toronto, $23,569.37; J. A. MacDonald, Vancouver, $3,129.76; H. W. McInnes, Penticton, B.C., $1,243.18; G. W. McPherson, Ottawa, $11,600.60; D. S. McTavish, Salmon Arm, B.C., $1,312.22; Sutton, Braidwood and Morris, Vancouver, $4,957.83.

C Payments of $500 or over were: C. Sainas, Vancouver, $2,396.12; L. Thomas, Lethbridge, Alta., $600; A. Watson, Vancouver, $6,212.40; V. J. White, Vancouver, $1,800.

D Payments of $500 or over were: D. J. Handford, Vancouver, $4,689.84; L. Handford, Vancouver, $2,026.38; S. Hirayama, Winnipeg, $527.76; I. C. Smith, Vancouver, $1,693.36; G. W. R. Upton, Vancouver, $4,335.12.

E Payments of $500 or over were: G. Hambleton, Vancouver, $3,972.96; T. P. Horrobin, Vancouver, $4,378.34; S. R. Howard, Lethbridge, Alta., $4,293.15; H. M. Langfield, Regina, $554.65; Official Court Reporters, Vancouver, $6,305.60; M. H. Pearce, Winnipeg, $2,099.88; A. G. Veitch, Toronto, $5,634.20.

Expenditures to date in connection with the Commission amounted to $145,793.73.

Vote 724 To provide for the Revision, Classification and Consolidation of the Public General Statutes of Canada **50,000 00**
Expenditures ..... **$ 5,591 88**

Pending the appointment of 5 members of a Statute Revision Commission pursuant to the provisions of an Act respecting the Revised Statutes of Canada, c. 67, 1948, P.C. 328, January 27, 1949, authorized the appointment, for organization purposes only, of certain civil servants to serve without remuneration as temporary members of the Commission.

A distribution of expenditures follows:

Salaries	4,751 20
Travelling Expenses	30 20
Printing, Stationery and Office Equipment	794 98
Sundries	15 50
	$ 5,591 88

Vote 725 To provide for the Revision of the Criminal Code **25,000 00**
Expenditures ..... **$ 2,923 06**

P.C. 527, February 3, 1949, authorized the establishment, as of January 31, 1949, of a Commission to be known as the Criminal Code Revision Commission to prepare and submit to the Minister of Justice a revision and consolidation of the Criminal Code. It further authorized the appointment of a consulting counsel to the Commission and a committee to be known as the Criminal Code Revision Committee to assist the Commission. The members of both the Commission and the Committee are to be paid their travelling and living expenses while absent from home in connection with the revision, and all expenses are to be charged to moneys appropriated by Parliament for this purpose.

A distribution of expenditures follows:

Salaries	2,006 08
Travelling Expenses	743 25
Printing and Stationery	104 03
Sundry	69 70
	$ 2,923 06

Vote 726 To provide for expenses in connection with Espionage Prosecutions **40,000 00**
Expenditures ..... **$ 6,525 05**

DEMOBILIZATION AND RECONVERSION

Vote 130 To provide for expenses in connection with Prize Courts ..... **$ 10,000 00**
Expenditures ..... **nil**

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was $500 or over.

The second list contains the names of employees receiving annual salaries of less than $3,000 who received travelling expenses of $500 or over.

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Varcoe, F. P., Deputy Minister	$ 15,000 00	
Jackett, W. R., Ass't. Deputy Minister	8,000 00	
Stein, C., Ass't. Deputy Minister (to Dept. of the Secretary of State, Jan. 19)	8,000 00	
Affleck, J. D.	3,840 00	
Anger, H. D.	8,000 00	
Audette, G. A.	3,540 00	
Baillie, R. W.	3,960 00	
Beauchemin, M. J.	3,840 00	$ 870 05
Belleau, G.	4,440 00	835 89
Bourque, H.	3,660 00	
Campeau, J. W. G.	3,060 00	
Campbell, W. K.	5,240 00	
Cobb, T. A.	3,060 00	
Constantineau, I.	3,180 00	
Davidson, R. M.	3,000 00	1,059 82
de Lorimier, J. G. G.	4,000 00	
Dery, S.	5,000 00	
Desmarais, J. A. H.	3,900 00	
Des Rivieres, F.	4,020 00	
Desrochers, J. P. C.	3,660 00	
Driedger, E. A.	8,000 00	1,018 10
Fontaine, P.	7,000 00	
Forsyth, R. (Mar. 1)	8,000 00	
Fortin, L.	3,000 00	
Francis, J.	6,000 00	
Gallagher, M. F.	8,000 00	1,584 82
Gascoigne, F. C. D.	4,980 00	
Gibson, M. S.	3,300 00	
Gobeil, C. E.	4,260 00	
Godbout, B.	5,000 00	
Grenier, A. (May 26)	4,200 00	
Guthrie, C. S.	3,660 00	
Hardy, G. L. (to Dept. of Finance, Nov. 6)	3,540 00	
Henry, D. H. W.	4,500 00	
Henry, H. R. L.	6,500 00	
Hird, F. H.	3,300 00	
Hobden, J. D.	5,100 00	
Hughes, W. M.	3,780 00	
Jamieson, E. L.	3,060 00	
Johnson, N. (Mar. 1)	4,380 00	
Johnstone, W. D.	3,540 00	
Laidlaw, A. H. M.	3,660 00	
Larose, J. S.	3,960 00	
Leduc, P.	7,500 00	
MacKeigan, I. M.	6,300 00	1,145 38
MacLellan, M. E.	3,660 00	
MacLeod, A. J.	4,500 00	
Martin, J. C.	5,000 00	
McGregor, F. A.	9,000 00	
Mundell, W. D.	8,000 00	1,141 47
Olmsted, R. A.	7,000 00	
Ormond, D. M.	3,900 00	
Orr, G. D.	3,540 00	516 87
Plante, M.	4,500 00	
Powell, A. G.	4,020 00	1,042 36
Quigg, S.	5,000 00	
Quinlan, J. J.	4,980 00	
Rankin, D. A.	3,840 00	
Richard, A. E.	4,200 00	
Riley, C. G.	4,500 00	
Ritchie, M. E.	3,000 00	
Ryan, L. J.	4,000 00	
Smith, G.	3,060 00	
Sommerfeld, S. F. (Aug. 29)	3,600 00	
Spankie, R. M.	5,040 00	2,231 60
Sylvestre, G. (to Dept. of External Affairs, Nov. 15)	5,000 00	
Tremblay, G. A.	5,100 00	
Trowbridge, F. J.	3,420 00	
Vogel, R.	5,000 00	
Whiteley, A. S.	6,300 00	
Wickwire, A. L. (Sept. 10)	5,000 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Mills, J. C.	$ 667 08
Morrow, J. W.	503 05

OFFICE OF THE COMMISSIONER OF PENITENTIARIES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	5,863,102 25
Revenues—	
Ordinary	344,516 55
Net Charge	$5,518,585 70

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants		2 53	2 53
[10] Deposit and Trust Accounts—			
(c) Miscellaneous		1,006 66	1,006 66
[13] Sundry Suspense Accounts	150 00		150 00
	$ 150 00	$ 1,009 19	$ 1,159 19

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page J-18 of this section.

REVENUES

Comparative Summary

Ordinary Revenue—	1948-49	1947-48
A Privileges, Licences and Permits	11,050 39	10,943 27
B Proceeds from Sales	327,767 28	337,207 82
C Refunds of Expenditure	5,343 88	8,171 08
D Miscellaneous	355 00	538 56
Total Ordinary	$ 344,516 55	$ 356,860 73

Details

Ordinary Revenue—		
A	Privileges, Licences and Permits: Rentals	11,050 39
B	Proceeds from Sales: Farm Produce, $195,318.36; manufactured products, $129,605.03; water, $2,843.89	327,767 28
	The sales of farm produce consist of cash sales of $21,231.31 and an amount of $174,087.05 charged to Vote 128 representing the value of produce grown and consumed at the penitentiaries. A "Comparative Statement of Revenue Receipts Showing Sales of Farm Produce by Penitentiaries" is shown on page J-16.	
C	Refunds of Previous Years' Expenditures	5,343 88
D	Miscellaneous: Fines	355 00
	Total Ordinary	$ 344,516 55

Certified correct.

R. B. GIBSON,
Commissioner of Penitentiaries.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947-48 Expenditures
J–13	127 721	*Administration	211,781 00	195,049 84	127,062 84
J–14	128 722	*Operation and maintenance of penitentiaries	6,362,143 00	5,665,788 41	4,428,647 47
		PENSIONS AND OTHER BENEFITS			
J–18	Stat.	Pension to Mrs. Alice Joynson	500 00	500 00	500 00
J–18	Stat.	Pension to Mrs. Violet L. Jenkin	600 00	600 00	600 00
J–18	Stat.	Pension to Mrs. Jean Laird Farrell	600 00	600 00	600 00
J–18	129	Pension to William Tatton	564 00	564 00	564 00
		Expenditures: from Appropriation not required for 1948-49			6,234 38
		Total Ordinary	$ 6,576,188 00	$ 5,863,102 25	$ 4,564,208 69

* Complete title is shown in the following details.

Votes 127 and 721 Administration of the Office of the Commissioner of Penitentiaries, including $25,000 for Grants to recognized Prisoners' Aid Societies, as may be approved by the Governor in Council

		Estimates	Allotments	Expenditures
	Salaries	148,923 00	161,923 00	155,365 14
	Allowances	1,020 00	1,020 00	114 33
	Travelling Expenses	20,000 00	14,000 00	9,437 47
	Printing, Stationery and Office Equipment	10,000 00	10,000 00	7,539 13
	Sundries	6,422 00	4,422 00	2,177 77
A	Honorarium to Acting Superintendent for Special Additional Duties, April 1, 1947 to August 30, 1947	416 00	416 00	416 00
B	Grants to recognized Prisoners' Aid Societies	25,000 00	20,000 00	20,000 00
		$ 211,781 00	$ 211,781 00	$ 195,049 84

As at March 31, 1949, there were 58 salaried employees being paid from this vote, of whom 26 were permanent and 32 temporary.

A Paid to G. L. Sauvant under authority of P.C. 20/3255, July 21, 1948.

B Grants authorized by individual Orders in Council were made as follows: The Canadian Penal Association, Toronto, $2,000; The Canadian Welfare Association (Prisoners' Aid Branch) Winnipeg, $2,000; John Howard Society of Quebec, $1,500, Ontario, $5,000, Saskatchewan, $500, Alberta, $1,000, British Columbia, $2,000, Vancouver Island $500; La Societe d'Orientation et de Rehabilitation Sociale, Montreal, $3,000; La Societe de Readaptation Sociale, Quebec, $500; Salvation Army Aid Service, $2,000.

Votes 128 and 722 Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and live stock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries

		Estimates	Allotments	Expenditures
	Salaries	2,623,198 00	2,760,198 00	2,749,233 45
	Sundries	6,550 00	7,050 00	6,871 05
A	Retiring Allowances	40,000 00	20,000 00	11,410 83
B	Uniforms	98,950 00	98,950 00	95,770 91
C	Messing	66,250 00	66,250 00	62,322 47
	Printing, Stationery and Office Equipment	23,580 00	23,580 00	14,240 18
D	Other Administrative Charges	55,590 00	55,590 00	51,826 47
E	Maintenance of Convicts	1,063,500 00	1,063,500 00	1,029,898 46
F	Discharge Expenses	69,400 00	69,400 00	59,742 05
G	Operating Expenses	728,460 00	728,460 00	649,619 44
	Maintenance of Fixed Assets	189,840 00	209,840 00	178,401 38
	Construction of Buildings, Walls and Ducts	656,935 00		
	Dorchester:			
	Building F-40, New Barn		8,000 00	1,073 32
	Service Lines (Sewer, Water, Electric, Steam)		6,980 21	4,813 33
	Projects under $5,000		30,899 64	16,189 70
			45,879 85	*22,076 35*
	St. Vincent de Paul:			
	Boiler and Boiler Room Equipment		48,787 35	7,104 09
	School		18,300 00	15,051 25
	Service Lines (Sewers, Water, Electric, Steam)		17,818 86	12,782 70
	Shop "M"		10,021 76	6,537 98
	Remodelling Kitchen		9,555 37	5,733 74
	Repairs and alterations to Hospital		6,965 73	5,724 80
	Canning Factory and Stores		6,000 00	5,598 39
	Piggery		5,000 00	2,118 39
	Projects under $5,000		10,378 96	4,943 29
			132,828 03	*65,594 63*
	Kingston:			
	Dissociation Cell Block		13,383 59	9,297 52
	Revamping Electric Lines		7,478 90	4,740 18
	Horse Barn F-19		6,895 69	5,045 86
	Projects under $5,000		18,614 79	5,479 30
			46,372 97	*24,562 86*
	Collin's Bay:			
	Cell Block B-3		55,011 77	45,172 20
	Work Shop C-4B		16,116 37	12,379 21
	Storm Sewers and Roads		5,000 00	3,795 48
	Projects under $5,000		17,400 00	5,316 94
			93,528 14	*66,663 83*
	Manitoba:			
H	Houses (By Contract)		150,000 00	62,910 23
	Dissociation Cell Block		19,438 95	13,115 80
	Projects under $5,000		21,907 08	9,863 80
			191,346 03	*85,889 83*
	Saskatchewan:			
	Dairy Barn and Milk House		9,000 00	2,984 84
	Shops		8,900 00	3,314 76
	North Wing Remodelling		5,998 24	4,603 46
	Projects under $5,000		11,757 50	3,542 75
			35,655 74	*14,445 81*

		Estimates	Allotments	Expenditures
	British Columbia:			
	Remodelling Barn for Shoe Shop		5,000 00	3,902 48
	Projects under $5,000		13,534 24	8,778 49
			18,534 24	*12,680 97*
	Total Buildings, Walls and Ducts	*656,935 00*	*564,145 00*	*291,914 28*
I	Machinery and Equipment	631,830 00	587,120 00	435,353 57
	Live Stock Purchases	33,060 00	33,060 00	29,183 87
	Industrial Contracts (Recoverable)	75,000 00	75,000 00	
		$6,362,143 00	$6,362,143 00	$5,665,788 41

As at March 31, 1949 there were 1,197 salaried employees being paid from this vote, of whom 790 were permanent and 407 temporary.

A Gratuities on retirement were paid under section 37 of the Penitentiary Act, c. 6, 1939, as amended, to 2 employees as follows: St. Vincent de Paul, C. H. Johnson, $4,841.67; Kingston, A. Nicholson, $4,694.16. Three death gratuities totalling $1,875 were paid under section 38 of the Act.

B Uniforms for officers are made in the penitentiaries.

C Included in this expenditure is the cost of serving one meal per day to officers on duty.

D Expenditures were mainly for travelling expenses, duty training of officers, telephones, telegrams and postage and also included the following grants in lieu of public school taxes: Dorchester, $1,000; St. Vincent de Paul, $500; Manitoba, $2,550.

E Expenditures comprise the following: clothing, $159,002.89; rations, $668,071.29; other maintenance, $202,824.28, including care of patients in mental hospitals, $25,839.26, medical and surgical fees, $7,248.07, hospital expenses, $8,472.04, X-ray, $2,402.30, eye-specialists' fees, $3,732.50, optical supplies, $2,083.99 and dentists' fees and laboratory work, $10,196.30.

The remuneration accumulated to the credit of 1,465 convicts discharged during the year, amounting to $64,418.94, is included in other maintenance. Against this amount, the sum of $37,680.65 covering the cost of tobacco, smokers' supplies, etc., consumed by the convicts during the period of their incarceration was debited, and the balance, $26,738.29, was paid to them in cash.

F Discharge expenses consist of the cost of wearing apparel, $51,011.35; transportation to point of sentence, $8,550.70; sundry, $180.

G Expenditures include the following:—

Fuel: Dorchester, $41,402.53; St. Vincent de Paul, $103,505.46; Kingston, $48,695.41; Collin's Bay, $31,108.07; Manitoba, $34,221.42; Saskatchewan, $39,852.76; British Columbia, $28,705.80; total, $327,491.45.

Electric Current: Dorchester, $10,023.67; St. Vincent de Paul, $11,498.65; Kingston, $7,533.95; Collin's Bay, $2,851.53; Manitoba, $6,883.03; Saskatchewan, $10,940.29; British Columbia, $9,027.99; total, $58,759.11.

Gasoline: Dorchester, $1,355.31; St. Vincent de Paul, $4,555.80; Kingston, $1,906.30; Collin's Bay, $2,674.77; Manitoba, $1,511.21; Saskatchewan, $2,371.48; British Columbia, $1,456.64; total, $15,831.51.

H A contract was awarded to Joe's & Co., Ltd., for the construction of houses at Stony Mountain Penitentiary, Manitoba. The contract was for $150,000 and payments amounted to $49,277.35. Other charges were $13,632.88.

I Purchases of $1,500 or over were as follows:

Dorchester: 1 surface planer and joiner, $3,171.57; 2 saws, $2,773.27; 1 strainer, $2,555.28; 1 portable hoist, $2,215; 1 new truck, $1,771.95.

St. Vincent de Paul: 1 rotary tray oven, $6,843; 3 laundry tumblers, $6,286.89; 1 gap shear, $3,997.72; 1 ammonia condensing unit, $2,899.80; 1 dough rolling machine, $2,675; 1 single surfacer, $2,387; 1 new truck, $1,688.34; 1 multiple pointer draft gauge, $1,672.92; 1 printing press at a net cost of $1,500 after deducting an allowance of $500 for 1 used press.

Kingston: 1 boiler, $32,925; 1 milling machine, $8,917.20; 1 printing press, $7,585.20; 3 transformers, $3,474; 1 steel urn, $1,610.

Collin's Bay: 1 combination shovel, $15,690; 1 portable air compressor, $3,905; 1 laundry tumbler, $3,897.87; 1 cross cutting and trenching machine, $2,141.74; 1 new car, $1,671.75; 1 new truck, $1,569.94; 1 new truck at a net cost of $2,810.14, after deducting an allowance of $500 for 1 used truck.

Manitoba: 1 tractor, $11,845.45; 1 laundry tumbler, $3,900.20; 1 new truck, $2,941.65; 1 concrete mixer, $2,880; 1 pasteurizing machine, $2,815.30; 1 woodshaper, $1,623.70.

Saskatchewan: 1 tractor, $4,831.80; 1 washer, $3,747.60; 1 laundry tumbler, $3,609.14; 1 baler pick up, $1,918.25; 1 caterpillar hydraulic dozer, $1,885.

British Columbia: 1 mechanical stoker, $7,022; 1 high speed drying tumbler, $3,048.19; 1 electric pony planer, $2,215; 1 new truck at a net cost of $1,526.18, after deducting an allowance of $475 for 1 used truck.

Statements containing further details of revenues and expenditures, by penitentiaries, follow:

COMPARATIVE STATEMENT OF REVENUE RECEIPTS SHOWING SALES OF FARM PRODUCE BY PENITENTIARIES

	1948–49 Revenue Receipts		1947–48 Revenue Receipts	
	Total	From Sales of Farm Produce	Total	From Sales of Farm Produce
Dorchester	45,634 09	31,888 79	43,519 53	29,275 29
St. Vincent de Paul	91,230 27	41,532 45	102,074 30	37,596 54
Kingston	80,518 51	33,446 90	64,175 99	33,120 89
Collin's Bay	26,116 60	21,459 35	26,298 45	24,573 86
Manitoba	55,571 18	34,306 41	58,502 55	32,101 51
Saskatchewan	24,748 86	22,249 10	40,913 12	37,533 76
British Columbia	20,548 41	10,435 36	21,376 79	13,139 60
Miscellaneous	148 63			
	$ 344,516 55	$ 195,318 36	$ 356,860 73	$ 207,341 45

Distribution of Expenditures by Penitentiaries

	Dorchester	St. Vincent de Paul	Kingston	Collin's Bay	Manitoba	Saskatchewan	British Columbia	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Salaries	362,622 66	677,323 24	493,551 63	310,702 33	293,764 12	305,258 71	306,010 76	2,749,233 45
Sundries	891 54	1,658 82	1,441 57	896 80	641 70	658 76	681 86	6,871 05
Retiring Allowances		4,841 67	5,984 16		585 00			11,410 83
Uniforms	9,937 48	32,661 12	14,196 01	7,856 21	11,988 64	10,542 34	8,589 11	95,770 91
Messing	8,957 74	12,240 55	12,680 91	7,658 71	6,601 40	7,774 98	6,408 18	62,322 47
Printing, Stationery and Office Equipment	1,429 76	3,241 65	1,004 35	1,090 39	1,897 45	2,973 10	2,603 48	14,240 18
Other Administrative Charges	7,469 53	10,337 80	9,446 97	3,213 52	7,612 76	6,888 76	6,857 13	51,826 47
Maintenance of Convicts	139,798 84	294,264 90	210,088 27	71,077 09	97,615 09	100,380 00	116,674 27	1,029 898 46
Discharge Expenses	8,870 04	16,789 74	7,693 63	4,425 17	5,893 67	8,370 65	7,699 15	59,742 05
Operating Expenses	95,767 59	192,415 80	84,509 85	61,809 31	67,316 95	81,359 99	66,439 95	649,619 44
Maintenance of Fixed Assets	24,220 64	47,588 57	30,976 59	13,036 83	20,877 63	19,634 25	22,066 87	178,401 38
Construction of Buildings, Walls and Ducts	22,076 35	65,594 63	24,562 86	66,663 83	85,889 83	14,445 81	12,680 97	291,914 28
Machinery and Equipment	58,015 36	86,686 99	103,441 27	48,124 32	52,141 72	46,187 23	40,756 68	435,353 57
Live Stock Purchases	296 23	1,487 00	906 41	15,979 92	4,307 22	5,969 09	238 00	29,183 87
Total	740,353 76	1,447,132 48	1,000,484 48	612,534 43	657,133 18	610,443 67	597,706 41	5,665,788 41

PENSIONS AND OTHER BENEFITS

Pension to Mrs. Alice Joynson, c. 11, 1914	$	**500 00**
Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927	$	**600 00**
Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927	$	**600 00**

Vote 129 Pension to William Tatton		**564 00**
Expenditures	$	**564 00**

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	16,768 21	5,345 78
Previous Years—Collectable	97 70	
—Uncollectable	1,028 87	1,028 87
	$ 17,894 78	$ 6,374 65

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				
A Outstanding Imprest Account Cheques—Justice—Penitentiaries			2 53	2 53
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
B Contractors' Securities—Cash, Justice—Penitentiaries			1,006 66	1,006 66
[13] Sundry Suspense Accounts				
C Unclaimed Cheques Suspense—Justice—Penitentiaries	150 00			150 00
	$ 150 00		$ 1,009 19	$ 1,159 19

A At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest account is then recouped in the usual way and this account is adjusted concurrently.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1948-49 in respect of this Office.

C All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list contains the names of all Headquarters Administration employees who were receiving $3,000 or over as at March 31, 1949 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was $500 or over.

The second list contains the names of employees receiving $3,000 or over at various penitentiaries, as well as particulars of deductions for certain perquisites.

HEADQUARTERS ADMINISTRATION

	Salary rate	Travelling expenses
Gibson, R. B.		
Commissioner	$ 12,000 00	$ 1,011 00
McCulley, J., Deputy Commissioner	7,500 00	938 37
Gendreau, L. P., Deputy Commissioner	7,500 00	
Armstrong, J. N.	3,300 00	
Birchenough, J. A.	3,600 00	
Boyd, W. D.	3,780 00	
Burton, R.	3,420 00	1,331 08
Catto, R. W.	5,400 00	861 02
Coutts, C. C.	3,540 00	770 51
Coyles, H.	4,080 00	
Cratchley, R. H.	3,840 00	
Hawkins, W. H.	4,080 00	
Johnstone, W. F.	3,660 00	
Kennett, S. J.	3,120 00	
MacLean, N. R.	4,800 00	900 03
McCann, B. L.	3,180 00	
McLaughlin, J. A.	5,040 00	1,556 19
Pearson, S. J.	5,040 00	
Sauvant, G. L.	6,000 00	

OUTSIDE OTTAWA

	Salary rate	Less Deductions
Dorchester:		
Baker, L. K.	$ 3,180 00	
Bourque, E. G. (Aug. 22)	3,960 00	
Crandall, C. W.	3,120 00	
Gallant, T.	3,180 00	
Gass, C. L.	3,000 00	
Goad, G. T.	5,640 00	$ 564 00
Ison, H. E.	3,060 00	
MacDonald, G. B.	3,240 00	
March, R. E.	4,200 00	444 00
Sears, L. H.	3,180 00	
Spurr, E. B. (Sept. 25)	3,000 00	
St. Vincent de Paul:		
Barrette, J. E. L.	3,000 00	
Beaupre, J. L. T.	3,060 00	
Belanger, J. C. A.	3,360 00	
Brodeur, E.	4,740 00	474 00
Forneret, G. R.	3,180 00	
Julien, A.	3,180 00	
Laferriere, J. C. A.	3,000 00	
LeBel, G.	6,300 00	630 00
Lesage, R.	3,480 00	
Levasseur, C.	3,360 00	
Levasseur, J. W.	3,120 00	
Maher, J. J. L.	3,180 00	
Martel, L.	3,840 00	
Martineau, J. B.	3,420 00	
Preville, R.	3,180 00	
Kingston:		
Allan, R. M.	6,300 00	630 00
Anderson, A. J. (Nov. 1)	3,000 00	
Atkins, J. E. O.	3,360 00	
Brady, M. J.	3,180 00	
Brown, H. C.	3,060 00	
Davidson, S. C.	4,440 00	474 00
Earl, O. A.	3,360 00	
Millard, L. H. (May 1)	4,200 00	450 00
Miller, F. P.	3,180 00	
Pedder, A. G.	3,360 00	
Tweddell, T. N.	3,000 00	
Collin's Bay:		
Cleeton, H.	5,040 00	564 00
Craig, W. H. (Dec. 1)	5,400 00	540 00
James, R. J.	3,240 00	
Keech, H. L.	3,180 00	
Saunders, F. H.	3,060 00	
Thompson, R. J.	3,000 00	
Manitoba:		
Bedford, H. J.	3,180 00	
Bowden, N.	4,320 00	
Campbell, A. H.	5,640 00	564 00
Erskine, J.	3,240 00	
Geraghty, W. T.	3,060 00	
Kidd, H. W.	3,000 00	
Lyons, J.	3,120 00	
McNeill, G. W.	3,180 00	
West, W. H.	4,380 00	444 00
Saskatchewan:		
Akers, J. B.	3,180 00	
Crofton, G. T.	3,840 00	444 00
Daoust, L. J.	3,180 00	
Duff, T. (Mar. 18)	4,020 00	420 00
Ellis, H.	3,180 00	
Everatt, J. W.	5,640 00	564 00
Parker, J.	3,060 00	
West, T. P.	3,120 00	
British Columbia:		
Beasley, F.	3,480 00	
Black, M. W.	3,180 00	
Catheralle, G.	3,060 00	
Douglass, R. S.	5,520 00	564 00
Goss, J. L. H.	4,200 00	444 00
MacDonald, B.	3,120 00	
O'Sullivan, P.	3,180 00	
Wallace, B. H.	3,180 00	

The annual value of free quarters furnished to certain employees, as authorized by the Penitentiary Act, c. 6, 1939, as amended, was as follows: Dorchester, L. K. Baker, $180, E. G. Bourque, $180, C. W. Crandall, $150, T. Gallant, $180, C. L. Gass, $180, H. E. Ison, $180, E. B. Spurr, $180; St. Vincent de Paul, J. E. L. Barrette, $120, J. C. A. Belanger, $180, C. Levasseur, $180, R. Preville, $240; Collin's Bay, F. H. Saunders, $180; Manitoba, J. Erskine, $240, W. T. Geraghty, $72, J. Lyons, $72, G. W. McNeill, $120.

P.C. 34/2166, May 14, 1948, authorizes an allowance of $25 per month, effective April 1, 1948, in lieu of quarters to G. R. Forneret, St. Vincent de Paul, until suitable accommodation is available.

Suppliers receiving $10,000 or over from this Office

NOTE.—Payments to contractors on public works contracts of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Ahearn & Soper Ltd., Ottawa, $17,071.49; C. L. Amos Coal Co., (Canada) Ltd., Montreal, $101,553.28; Anglo-Canadian Leather Co., Ltd., Montreal, $14,871.06; Atlantic Wholesalers (Eastern) Ltd., Sackville, N.B., $16,217.81; The Beaver Laundry Machinery Co., Ltd., Toronto, $16,994.81; Brandram-Henderson, Ltd., Montreal, $13,087.02; The British American Oil Co., Ltd., Toronto, $10,762.77; Burns & Co., Ltd., Calgary, Alta., $19,097.47.

Government of Canada, Department of Public Printing and Stationery, $29,143.94, Department of Veterans Affairs, $16,681.37; Canada Cement Co., Ltd., Montreal, $19,594.12; Canada Packers Ltd., Toronto, $151,438.43; Canada Wire and Cable Co., Ltd., Toronto, $16,392.22; Canadian Canners Ltd., Hamilton, Ont., $24,974.36; Canadian Cottons Ltd., Montreal, $37,091.03; Canadian Fairbanks-Morse Co., Ltd., Montreal, $25,320.58; Canadian General Electric Co., Ltd., Ottawa, $21,112.50; Canadian Industries Ltd., Montreal, $12,374.54; Canadian Livestock Co-operative Western Ltd., St. Boniface, Man., $17,058.37; Canadian National Railways, Montreal, $23,765.33; Canadian Pacific Railway Co., Montreal, $20,815.66; Canadian Vickers Ltd., Montreal, $40,338.03; Crane Ltd., Montreal, $15,761.40; Cumberland Railway & Coal Co., Springhill, N.S., $40,087.40.

Daigle & Paul Ltd., Montreal, $11,666.78; A. Davis & Son, Ltd., Kingston, Ont., $10,910.64; Dominion Bridge Co., Ltd., Montreal, $17,466.59; Dominion Textile Co., Ltd., Montreal, $28,043.52; Drury's Fuel and Builders' Supplies Reg'd., Kingston, Ont., $50,632.67; The Empire Sash & Door Co., Ltd., Winnipeg, $12,299.27; Foster Wheeler Ltd., St. Catharines, Ont., $15,492.94; John M. Garland, Son & Co., Ltd., Ottawa, $36,657.37; Gilley Bros., Ltd., New Westminster B.C., $30,201.41; S. Green, Kingston, Ont., $28,188.19; Halliday Dube Lumber Co., Montreal, $24,226.79; Harstone Coal Co., Winnipeg, $22,486.56; J. A. Humphrey & Son, Ltd., Moncton, N.B., $12,175.91; Imperial Tobacco Sales Co. of Canada, Ltd., Montreal, $18,874.38; International Harvester Co. of Canada, Ltd., Hamilton, Ont., $32,662.98.

Kingston Creamery, Kingston, Ont., $16,821.39; Kingston Public Utilities Commission, Kingston, Ont., $10,460.48; W. C. Macdonald Inc., Montreal, $31,226.59; McCain Produce Co., Ltd., East Florenceville, N.B., $11,110; McCurdy Supply Co., Ltd., Winnipeg, $12,180.38; Monarch Woollens, Toronto, $10,625.54; National Grocers, Kingston, Ont., $10,327.81; The New Brunswick Electric Power Commission, Saint John, N.B., $10,023.67; City of New Westminster, B.C., $11,130.61; The Northern Cartage & Contracting Co., Ltd., Prince Albert, Sask., $39,936.64; Northern Electric Co., Ltd., Montreal, $21,575.71.

Patons Manufacturing Co., Ltd., Montreal, $31,977.72; Pendrith Machinery Co., Ltd., Toronto, $18,989.51; W. P. Peters Seed Co., Kingston, Ont., $11,399.05; Geo. R. Prowse Range Co., Montreal, $11,326.85; Purity Flour Mills Ltd., Toronto, $47,274.72; Quebec Hydro, Montreal, $11,498.65; Thomas Robertson (Canada) Ltd., Montreal, $23,530; The Saskatchewan Power Commission, Regina, $10,940.29; Singer Sewing Machine, St. Johns, Que., $18,827.23; Swift Canadian Co., Ltd., Toronto, $21,671.24; Textile Sales Ltd., Montreal, $10,678.88; Truck & Tractor Equipment Co., Ltd., Toronto, $15,710; Western Grocers Ltd., Winnipeg, $13,061.79; Williams & Wilson, Ltd., Montreal, $16,800.97; Wilsil Ltd., Montreal, $14,537.72; Wilson & Keith, Ottawa, $11,195.57.

1948-49

PUBLIC ACCOUNTS

PART II

K

DEPARTMENT OF LABOUR

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF LABOUR

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	55,188,395 41	
Demobilization and Reconversion	5,238,828 66	
		60,427,224 07
Revenues—		
Ordinary	25,926 51	
Special Receipts	464,585 60	
		490,512 11
Net Charge		$ 59,936,711 96

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[9] Floating Debt—			
(*d*) Outstanding Cheques and Warrants	122 22		122 22
[10] Deposit and Trust Accounts—			
(*c*) Miscellaneous	237,345 54	*222,509 88*	14,835 66
[11] Insurance, Pension and Guaranty Accounts—			
(*a*) Government Annuities	429,518,235 00	72,219,424 00	501,737,659 00
(*b*) Insurance and Guaranty Funds	455,839,748 66	83,746,106 35	539,585,855 01
[12] Deferred Credits	493 93	*493 93*	
[13] Sundry Suspense Accounts	33,632 83	1,265 45	34,898 28
	$ 885,629,578 18	$ 155,743,791 99	$ 1,041,373,370 17

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page K—17 of this section.

REVENUES

Comparative Summary

		1948-49	1947-48
	Ordinary Revenue—		
A	Proceeds from Sales	5,473 52	3,012 10
B	Services and Service Fees	19 81	
C	Refunds of Expenditure	19,878 44	29,407 34
D	Miscellaneous	554 74	988 87
	Total Ordinary	25,926 51	33,408 31
	Special Receipts—		
E	Refunds of Previous Years' Special Expenditures	5,021 64	4,069 03
F	Refunds of Previous Years' War and Demobilization Expenditures	455,056 03	535,066 79
G	Miscellaneous War, Demobilization and Reconversion Revenues	4,507 93	18,845 08
	Grand Total	$ 490,512 11	$ 591,389 21

Details

	Ordinary Revenue—		
A	Proceeds from Sales: *Labour Gazette* and other publications, $4,777.39; sundries (Unemployment Insurance Commission), $696.13		5,473 52
B	Services and Service Fees: Photostat service (Unemployment Insurance Commission)		19 81
C	Refunds of Previous Years' Expenditures (including Unemployment Insurance Commission, $3,027.86)		19,878 44
D	Miscellaneous (including Unemployment Insurance Commission, $535.31)		554 74
	Total Ordinary		25,926 51
	Special Receipts—		
E	Refunds of Previous Years' Special Expenditures: Refunds from the Provinces re youth training—Nova Scotia, $87.50; New Brunswick, $1,239.39; Ontario, $2,500.93; Manitoba, $149.82; Saskatchewan, $1,044		5,021 64
F	Refunds of Previous Years' War and Demobilization Expenditures:		
	Refunds from the Provinces relating to the Canadian Vocational Training Program—Nova Scotia, $75; Quebec, $1,106.30; Ontario, $517.49; Manitoba, $687.84; Saskatchewan, $39,808.39; Alberta, $27,167.03; British Columbia, $1,150.73	70,512 78	
	Payments by the Provinces for machinery and equipment purchased by the Federal Government for use in vocational training schools—Nova Scotia, $14,113.64; Prince Edward Island, $3,418.53; Quebec, $113,321.69; Ontario, $54,522 89; Manitoba, $46,024.53; Saskatchewan, $27,481.49; Alberta, $24,068.95; British Columbia, $2,590.81	285,542 53	
	Refund from the Department of National Revenue of an overpayment of sales tax on vocational training equipment	60,290 97	
	Repayment by students of loans	30,121 13	
	Miscellaneous	6,657 54	
	Unemployment Insurance Commission:		
	Refunds of expenses in connection with general labour transference in industries and agriculture	1,931 08	
			455,056 03
G	Miscellaneous War, Demobilization and Reconversion Revenues: Collections from the salvage and sale of equipment from prisoners of war camps, $2,620.30; interest on loans to students, $1,301.73; rental of property owned and leased by the Federal Government, $427; miscellaneous, $158.90		4,507 93
	Grand Total		$ 490,512 11

Certified correct.

A. MacNAMARA,

Deputy Minister of Labour.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
K–5	Stat.	Minister of Labour—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
K–5	131 587	Departmental Administration	727,885 79	723,651 79	699,536 02
K–6	132 727	Annuities Act— Administration	753,644 25	725,296 90	665,622 45
K–6	728	*To provide authority for a refund of part of the premiums paid in respect of Government Annuity Contract No. 68,181	1 00		
K–6	729	*To provide authority for a refund of part of the premiums paid in respect of Government Annuity Contract No. 88,825	1 00		
K–6	Stat.	Government Annuities—Payment required to maintain reserve	11,408,468 42	11,408,468 42	331,856 85
K–7	133 730	*Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations	297,431 00	258,555 26	259,721 34
K–7	134	International Labour Conference	47,500 31	42,907 58	32,063 26
K–8	135 731	*Labour Gazette* and other publications authorized by Labour Department Act	105,418 34	104,135 20	100,505 86
K–8	136	Vocational Training Co-ordination Act, 1942— Administration (formerly under Demobilization and Reconversion) including expenses of the Vocational Training Advisory Council	55,800 00	42,005 17	51,585 20
K–8	137	*Expenditures for vocational training under the Vocational Training Co-ordination Act, 1942	3,377,500 00	2,761,353 42	2,554,661 40
K–9	Stat.	Technical Education Act—Payments to Province of Manitoba for encouragement of Technical Education	29,001 90	29,001 90	34,235 49
		UNEMPLOYMENT INSURANCE ACT, 1940			
K–9	138 589	*Administration	19,044,104 53	18,965,133 77	17,640,405 24
K–11	139 590	Government's contribution to Unemployment Insurance Fund	20,103,000 00	20,103,000 00	17,500,000 00
		PENSIONS AND OTHER BENEFITS			
K–11	Stat.	Gratuities to families of deceased employees	12,886 00	12,886 00	8,900 00
		Total Ordinary	55,974,642 54	55,188,395 41	39,891,093 11
		SPECIAL			
		Expenditures: from Appropriations not required for 1948-49			42 03
		DEMOBILIZATION AND RECONVERSION			
K–12	140	Re-instatement in Civil Employment Act, 1946; Placement of Labour Planning; History of War Services; Custody of Records and Co-ordination of Stevedoring	164,075 00	113,203 84	170,925 56
K–12	733	*To authorize and confirm the continuance of Regional Boards known as "Advisory Boards, Labour Department"	1 00		
K–12	141	Manpower Statistics Unit	30,832 60	26,393 30	29,558 69
K–12	142	Bureau of Technical Personnel and placement of University Graduates	39,569 00	38,169 23	51,593 76
K–13	143	Vocational Training— *Vocational Training for discharged members of Canada's Armed Forces	5,700 000 00	3,471,731 24	7,662,872 44

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
K–13	144	Wartime Labour Relations Board	17,500 00	7,517 49	14,240 15
K–14	145	To provide for re-location, maintenance and welfare of persons of the Japanese race in Canada and to provide such financial assistance for repatriation of persons of the Japanese race as may be authorized by the Governor in Council	325,000 00	317,438 66	611,125 07
K–14	146	*To provide for the effective organization and use of agricultural manpower, including recruiting, transporting and placing workers on farms and related industries	375,000 00	263,447 80	210,119 33
K–15	147	To provide for payment to the National Film Board for educational films for exhibition	24,000 00	23,924 44	24,000 00
K–15	148|732	*To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada	950,000 00	885,985 91	293,302 45
		UNEMPLOYMENT INSURANCE COMMISSION			
K–15	149	To provide for transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto	400,000 00	91,016 75	204,861 75
		Expenditures: from Appropriations not required for 1948-49	.....	.....	19,561 85
		Total Demobilization and Reconversion	8,025,977 60	5,238,828 66	9,292,161 05
		Grand Total	$64,000,620 14	$60,427,224 07	$49,183,296 19

* Complete title is shown in the following details.

Salary of Minister, Hon. Humphrey Mitchell, Salaries Act, c. 24, 1944 ..... $ **10,000 00**
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931 ..... $ **2,000 00**

Hon Humphrey Mitchell received travelling expenses of $4,757.20 which were charged to Vote 131, $1,969.15, and Vote 148, $2,788.05.

Votes 131 and 587 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	608,297 00	606,797 00	606,797 00
Allotted from Vote 85, Salaries, etc.	9,144 79	9,144 79	9,144 79
Allowances	3,444 00	44 00	
Express, Freight and Cartage	500 00	2,550 00	2,484 34
Telephones, Telegrams and Postage	11,000 00	13,000 09	12,467 22
Printing, Stationery and Office Equipment	50,000 00	47,700 00	47,700 00
Travelling Expenses	14,500 00	18,350 00	16,630 22
Publicity	15,000 00	15,000 00	14,256 41
Subscriptions to Newspapers, etc.	1,500 00	2,750 00	2,600 05
A Sundries	14,500 00	12,550 00	11,571 76
	$ 727,885 79	$ 727,885 79	$ 723,651 79

As at March 31, 1949, there were 276 salaried employees being paid from this vote, of whom 68 were permanent and 208 temporary.

A Includes a payment of $5,000 as a grant to Frontier College, authorized by P.C. 44/2872, June 25, 1948.

Votes 132 and 727 Annuities Act, Administration

		Estimates	Allotments	Expenditures
	Salaries	298,501 00	300,501 00	300,501 00
	Allotted from Vote 85, Salaries, etc.	44,038 25	44,038 25	44,038 25
	Allowances	3,450 00	1,450 00	
	Telephones, Telegrams and Postage	2,880 00	6,880 00	6,736 23
	Printing, Stationery and Office Equipment	24,000 00	41,900 00	41,812 25
	Travelling Expenses	1,800 00	1,050 00	641 64
A	Commission to Agents and Postmasters	328,650 00	296,800 00	271,244 11
	Sundries	12,325 00	12,525 00	12,323 12
	Advertising and Publicity	38,000 00	48,500 00	48,000 30
		$ 753,644 25	$ 753,644 25	$ 725,296 90

As at March 31, 1949, there were 186 salaried employees being paid from this vote of whom 41 were permanent and 145 temporary.

A The following agents were paid commissions of $5,000 or over: R. B. Amos, Toronto, $5,284.51; W. B. Amos, Toronto, $5,378.76; F. W. E. Bartholomew, Toronto, $8,053.96; A. Berscht, Kitchener, Ont., $7,453.62; H. S. Cooper, Hamilton, Ont., $7,710.66; F. C. Crosby, Toronto, $6,354.72; G. Gleave, Edmonton, $5,907.79; T. G. Hills, Toronto, $5,891.87; R. Hogarth, Victoria, $5,939.04; R. E. Latham, London, Ont., $5,408.44; F. MacKinnon, Saskatoon, Sask., $5,240.84; J. D. A. McDonald, Toronto, $6,457.77; A. E. Milton, Regina, $5,955.85; L. Potvin, Quebec, $5,200.74; W. W. Ryan, Winnipeg, $5,157.30; A. M. Sinclair, Vancouver, $5,242.73; F. L. Smith, Halifax, $5,018.22; H. L. Smith, Hamilton, Ont., $6,725.77; G. C. Wright, Calgary, Alta., $6,606.76.

Vote 728 Annuities Act—To provide authority for payment out of the Government Annuities Fund to Charles E. Finlay of the sum of $2,138.67, being a refund of part of the premiums paid in respect of Government Annuity Contract No. 68,181, together with interest on the said sum at the rate of 1½ per cent per annum, compounded annually from August 22, 1940 to the date of payment ..... **$ 1 00**

Expenditures ..... **nil**

Under the above authority, the sum of $2,403.25 was paid to Charles E. Finlay from the Government Annuities Fund.

Vote 729 Annuities Act—To provide authority for payment out of the Government Annuities Fund to James W. Morris of the sum of $2,607.24, being a refund of part of the premiums paid in respect of Government Annuity Contract No. 88,825, together with interest on the said sum at the rate of 1½ per cent per annum, compounded annually from May 14, 1944, to the date of payment ..... **$ 1 00**

Expenditures ..... **nil**

Under the above authority, the sum of $2,770.69 was paid to James W. Morris from the Government Annuities Fund.

Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S., as amended ..... **$ 11,408,468 42**

Section 15 of the Act requires that the liabilities in the statutory account shall include, at the end of each fiscal year, the present value of all annuities contracted for to that date. As premium income and interest credits were insufficient to provide for this liability, the account was augmented by the above amount (see "Government Annuities" under Open Accounts further on in this section).

The substantial increase in the amount transferred to the Open Account to maintain reserve arises from the fact that the vested annuities, i.e., those on which the annuitant is receiving the income, were valued on the mortality basis of the new rates, pursuant to amendments to the Regulations as authorized by P.C. 1713, April 16, 1948.

Premium rates for annuities purchased on or after April 19, 1948, were increased by putting them on a 3 per cent interest basis, a reduction of 1 per cent, and by providing for greater longevity of the annuitants.

Votes 133 and 730 Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations, including the administration of legislation relating thereto, and for activities re promotion of co-operation in industry between Labour and Management

		Estimates	Allotments	Expenditures
	Salaries	197,481 00	197,481 00	185,013 17
	Allowances	450 00	200 00	
	Telephones, Telegrams and Postage	6,000 00	6,000 00	5,325 28
	Printing, Stationery and Office Equipment	2,500 00	4,500 00	4,002 78
	Travelling Expenses	25,000 00	25,000 00	21,846 37
	Advertising and Publicity	39,000 00	34,850 00	15,742 43
	Sundries	2,000 00	3,000 00	2,966 63
A	Expenses re Industrial Disputes Investigations	25,000 00	23,500 00	20,807 40
	Acquisition of Equipment		2,900 00	2,851 20
		$ 297,431 00	$ 297,431 00	$ 258,555 26

This vote provided for the administration of the Fair Wages and Hours of Labour Act, c. 39, 1935, and the Industrial Disputes Investigations Act, c. 112, R.S., as amended.

As at March 31, 1949, there were 61 salaried employees being paid from this vote, of whom 17 were permanent and 44 temporary.

A Payments re various boards and enquiries under the Industrial Disputes Investigations Act: L. W. Brockington, at $20 per day, $280, at $30 per day, $420; Mr. Justice J. C. A. Cameron, at $30 per day, $1,590; G. Hodge, at $20 per day, $600, at $25 per day, $275; J. Kerry, at $25 per day, $725; T. Meighen, at $25 per day, $725; Mr. Justice J. O. Wilson, at $30 per day, $1,980, travelling expenses, $1,591.49; M. W. Wright, at $20 per day, $680, at $25 per day, $100.

Votes 134 and 588 International Labour Conference

		Estimates	Allotments	Expenditures
	Salaries	11,554 00	11,704 00	11,704 00
	Allotted from Vote 85, Salaries, etc.	500 31	500 31	500 31
A	Allowances and Expenses of Delegates	33,000 00	34,350 00	29,884 70
	Sundries	2,446 00	946 00	818 57
		$ 47,500 31	$ 47,500 31	$ 42,907 58

This vote was provided for the expenses of the delegates and advisers.

As at March 31, 1949, there were 3 salaried employees being paid from this vote, of whom 2 were permanent and 1 temporary.

A Travelling and living expenses of $500 or over were paid to the following delegates and advisers who were not Government employees: J. C. Adams, $802.93; B. Bellemare, $1,139.18; P. Bengough, $840.09; P. Cote, $2,563.15; A. Deschamps, $828.45; N. Dowd, $906.06; R. Ethier, $852.68; C. Jordan, $1,080; H. W. MacDonnell, $705.12; J. McLeod, $1,016.44; R. B. Morley, $1,143.32; G. E. Nixon, $1,602.70; J. K. Starnes, $988.38; H. Taylor, $1,256.02 (including $420.52 charged to Vote 144); J. Thomson, $710.75; J. B. Ward, $884.09.

Expenses of Government employees attending as delegates or advisers are included in the list of salary rates and travelling expenses given at the end of this section.

Votes 135 and 731 *Labour Gazette* and other publications authorized by Labour Department Act

	Estimates	Allotments	Expenditures
Salaries	21,867 00	21,867 00	21,867 00
Labour Gazette Correspondents	5,832 00	5,832 00	5,720 00
Allotted from Vote 85, Salaries, etc.	3,254 34	3,254 34	3,254 34
Allowances	15 00	15 00	
Printing and Binding	74,000 00	73,550 00	72,495 42
Stationery and Supplies	200 00	300 00	255 06
Sundries	250 00	600 00	543 38
	$ 105,418 34	$ 105,418 34	$ 104,135 20

As at March 31, 1949, there were 42 salaried employees being paid from this vote, of whom 5 were permanent and 37 temporary.

Vote 136 Vocational Training Co-ordination Act, 1942—Administration (formerly under Demobilization and Reconversion) including expenses of the Vocational Training Advisory Council

		Estimates	Allotments	Expenditures
	Salaries	36,009 00	36,009 00	32,279 15
	Allowances	120 00	120 00	
	Travelling Expenses	9,500 00	9,500 00	4,977 86
	Telephones, Telegrams and Postage	1,000 00	1,000 00	207 40
	Printing and Stationery	1,000 00	1,600 00	1,561 13
	Sundries	4,171 00	3,571 00	133 76
A	Expenses of Vocational Training Advisory Council	4,000 00	4,000 00	2,845 87
		$ 55,800 00	$ 55,800 00	$ 42,005 17

The Vocational Training Co-ordination Act, c. 34, 1942, authorized the vocational training program and provided for the appointment of an Advisory Council to carry out investigations of problems relating to the operation of the Act and to make reports and recommendations thereon. The Provincial Governments directed the training and were reimbursed, from Votes 137 and 143, for expenditures made during the fiscal year under agreements entered into with the Federal Government.

This vote provided for the administrative expenses of vocational training and for payment of travelling expenses and per diem allowances of members of the Council, who serve without salary.

As at March 31, 1949, there were 10 salaried employees being paid from this vote, of whom 2 were permanent and 8 temporary.

A F. T. Fairey, a member of the Advisory Council, received travelling expenses of $601.98.

Vote 137 Vocational Training Co-ordination Act, 1942—Expenditures for vocational training under the Vocational Training Co-ordination Act, 1942, and agreements between the Dominion and Provinces approved by the Governor in Council, including projects for training of persons to fit them for gainful employment, youth training, apprenticeship training, vocational training at the secondary school level, foremanship and supervisory training, as well as to provide for undischarged commitments of previous years (including certain items formerly under Demobilization and Reconversion)

	Estimates	Allotments	Expenditures
Youth Training	425,000 00	425,000 00	334,953 21
Apprenticeship Training	480,000 00	480,000 00	256,112 05
Vocational Schools Assistance	1,900,000 00	2,100,000 00	1,994,060 97
Foremanship and Supervisory Training	22,500 00	22,500 00	9,795 28
Training of persons to fit them for gainful employment	550,000 00	350,000 00	166,431 91
	$3,377,500 00	$3,377,500 00	$2,761,353 42

A summary of payments to the Provinces follows:

	Youth Training	Apprenticeship Training	Vocational Schools Assistance	Foremanship and Supervisory Training	Training of persons to fit them for gainful employment	Total
Nova Scotia	26,344 07	17,508 96	41,508 63		54,661 89	140,023 55
Prince Edward Island	6,370 58		32,092 33			38,462 91
New Brunswick	18,686 34	11,751 68	174,793 77		25,971 27	231,203 06
Quebec	124,976 56		580,900 37	7,254 84		713,131 77
Ontario	50,000 00	115,039 94	589,000 00	1,035 62		755,075 56
Manitoba	4,595 48	17,444 66	19,256 90		6,947 88	48,244 92
Saskatchewan	34,662 36	16,137 29	206,370 82		52,491 02	309,661 49
Alberta	27,641 07	60,806 08	195,628 46		25,776 74	309,852 35
British Columbia	40,999 16	16,570 24	134,839 72	1,355 42		193,764 54
	$334,275 62	$255,258 85	$1,974,391 00	$9,645 88	$165,848 80	$2,739,420 15

Other expenditures were for: advertising, $149.40; payment of arrears of sales tax, $21,783.87.

Technical Education Act—Payments to Province of Manitoba for encouragement of Technical Education ..... $ 29,001 90

The Technical Education Act, c. 193, R.S., as amended, provides for payment to the Provinces for the purpose of promoting and assisting technical education, subject to the Provinces fulfilling certain conditions. This represents the final payment under the above authority as commitments under agreements entered into with all provinces have been discharged.

UNEMPLOYMENT INSURANCE ACT, 1940

Votes 138 and 589 Administration, including expenditures incurred in connection with the activities of the National Employment Service as delegated by the Minister of Labour in accordance with Section 88 of the Act

		Estimates	Allotments	Expenditures
	Salaries and Wages	14,060,000 00	14,308,000 00	14,308,000 00
	Allotted from Vote 85, Salaries, etc.	554,104 53	554,104 53	554,104 53
	Living and Other Allowances	20,000 00	14,600 00	14,517 22
A	Professional and Special Services	200,000 00	182,400 00	182,328 90
B	Commission to Post Office Department	325,000 00	365,900 00	365,816 36
C	Printing, Stationery and Office Equipment	875,000 00	669,360 00	598,562 60
	Unemployment Insurance Stamps	25,000 00	69,661 00	69,660 30
	Unemployment Insurance Books	40,000 00	70,700 00	70,661 49
D	Travelling Expenses	600,000 00	532,422 00	532,346 59
E	Express, Freight and Cartage	45,000 00	70,400 00	70,342 75
F	Acquisition of Equipment		2,757 00	2,756 14
G	Telephones, Telegrams and Postage	575,000 00	535,200 00	535,174 41
H	Alterations, Maintenance and Repairs—Buildings	275,000 00	239,900 00	239,850 73
I	Rents, including Building Services	1,200,000 00	1,247,300 00	1,246,740 27
J	Advertising and Publicity	125,000 00	72,200 00	65,195 74
K	Sundries	125,000 00	109,200 00	109,075 74
		$ 19,044,104 53	$ 19,044,104 53	$ 18,965,133 77

The Unemployment Insurance Act, 1940, as amended, has a two-fold purpose, namely, the payment of unemployment insurance benefits to insured workers involuntarily unemployed and the creation of a national employment service to assist employees and employers in the solution of their employment problems. In addition, the Act provides for the establishment of a special account in the Consolidated Revenue Fund to be known as the Unemployment Insurance Fund—see under Open Accounts, [11] Insurance, Pension and Guaranty Accounts further on in this section. The moneys that go to create this fund are derived from

contributions made by employed persons, employers of such persons and the Government of Canada. The funds thus provided are to be utilized only for the payment of unemployment insurance benefits and any other payments permissible under the Act. The costs of the administration of the Act, including expenditures incurred in connection with the activities of the National Employment Service, are charged to this vote.

As at March 31, 1949, there were 6,907 salaried employees being paid from this vote, of whom 1,809 were permanent and 5,098 temporary.

Salaries paid to casual employees for renewal of unemployment insurance books, as well as for the taking of benefit claims, and assisting in employment matters in emergencies, amounted to $351,061.40.

P.C. 100/6173, September 21, 1945, authorized the payment of an allowance of $250 per month to H. W. Firth, as part-time representative, Employment Service and Unemployment Insurance Branch, Dawson, Yukon Territory.

A Legal fees, $13,847.80; court costs, $299.73; protective service rendered in local and regional offices, $105,754.70; fees for personnel of Courts of Referees and Unemployment Insurance Advisory Committees, $61,626.60; sundries, $800.07.

Legal fees of $1,000 or over were paid as follows: E. Courchesne, Montreal, $2,419.65; T. McNicol, Jonquiere, Que., $1,308.28.

B Commissions were paid under authority of P.C. 114/5687, July 2, 1942, at the rate of 6/10ths of one per cent of sales of stamps and meter impressions. These commissions were on total sales of $60,969,394.85.

C Expenditures comprise: stationery and office supplies, $488,572.85; acquisition of furniture, furnishings and fixtures, $67,787.98; educational equipment, $1,543; office equipment, $27,385.93; maintenance charges, $12,696.38; and sundries, $576.46. The foregoing expenditures include $67,772.06 paid through the Department of Public Works and $483,750.98 paid through the Department of Public Printing and Stationery for stationery, office equipment and supplies, furniture and maintenance of equipment.

D In addition to travelling expenses listed at the end of this section, expenditures from this allotment include: travelling expenses for other than Government employees, $8,477.73 (including $954.70 paid to Hon. L. Cannon and $895.40 paid to Hon. W. J. Lindal); per diem allowances, including reimbursement for time lost, $5,214.08; bus and street car fares, $15,706.59; accountable advances, $305.60. The latter represents advances for travel made to employees which are to be accounted for in 1949-50. Travelling expenses include charges for air travel amounting to $21,251.96.

E Expenditures comprise: air transportation of goods, $871 61; freight, $15,823.67; express, $21,110.23; cartage, $32,523.27; sundries, $13.97.

F Expenditures represent the purchase of two motor cars.

G Charges for the various services were: telephone rentals, $103,648.76; long distance telephone calls, $46,642.22; telegrams, $34,168.13; postage, $337,497.79; messenger service, $800.91; armoured car delivery service, $12,416.60.

H These payments were made through the Department of Public Works. Buildings where repairs and alterations cost $2,000 or over are as follows. Amounts followed by asterisks include contractual and other payments as detailed below: St. John's, Nfld., Buckmaster Field, $2,781.71; Sydney Mines, N.S., Public Building, $3,132.50; Saint John, N.B., Gascon Building, $3,009.21; Buckingham, Que., Beamish Store Building, $2,562.09; Montreal, 1625 St. Luke St., $68,939.28*, Black Building, $35,772.26*, Sternthal Building, $10,612.40*; Chatham, Ont., 50-52 King St., $4,676.85; Fort William, Ont., Old Post Office, $6,578.06; Ottawa, No. 5 Temporary Building, $6,974.40, MacKenzie Building, $10,987.89; Toronto, Keene Building, $11,979.35, Hyslop Building, $3,560.76; Windsor, Ont., Coral Gables, $2,219.46; Portage la Prairie, Man., Corner Saskatchewan and 1st Streets, $2,409.96; Winnipeg, Customs Building, $3,402.76; Calgary, Alta., Burns Building, $10,000*; Vancouver, Catelli Building, $12,397.46*, Shaughnessy Hospital, $8,152*.

The following contracts of $5,000 or over awarded through the Department of Public Works were for repairs and alterations to buildings to provide office space. Payment in all cases was made in full during the current fiscal year:

Location and Contractor		Amount
Montreal, 1625 St. Luke St.—		
B. B. Electric Co.	35,703 36	
Guy Building Corporation	32,092 60	
		$ 67,795 96
Montreal, Black Building—		
A. E. Hanley & Co. (Cost plus fixed fee of $3,000)		28,438 40

Location and Contractor		Amount
Montreal, Sternthal Building—		
Building Renovators Ltd.	2,310 00	
A. E. Hanley & Co.	3,900 00	
C. H. Simpkin Ltd.	3,200 00	
		9,410 00
Vancouver, Catelli Building—		
Allan and Viner Construction Co.		6,328 00
Vancouver, Shaughnessy Hospital—		
Allan and Viner Construction Co.		8,152 00

Jack Singer and Abraham Belzberg were paid $10,000, under authority of P.C. 3434, August 3, 1948, in full and final settlement of all claims in respect of space leased in the Burns Building, Calgary.

C. B. K. Van Norman and D. M. Mitchell were paid $6,000, under authority of P.C. 3770, August 25, 1948, to cover all expenses due to advance in date of occupation of the Catelli Building, Vancouver.

I Expenditures comprise: rent of buildings, $946,671.32, office equipment, $13,079.52, heating, $16,873.22, electricity, $54,307.96, water (including water rates), $11,663.27, janitor and char services, $188,678.88, cleaning supplies, $15,419.35, sundries, $46.75. Of these expenditures, payments made through the Department of Public Works amounted to $1,234,470.10. Amounts of $5,000 or over paid as rentals were: New Glasgow, N.S., Frank H. Sobey, $8,915.64; Sydney, N.S., Joseph G. Azar, $7,967.38; Moncton, N.B., Northern Electric Co. Ltd., $7,200; Chicoutimi, Que., Adjutor Potvin, $8,062; Hull, Que., Edouard Desjardins, $14,250; Limoilou, Que., B. E. Barakatt, $6,858.56; Montreal, Canadian Converters Co. Ltd., $61,975, Freres de Saint Gabriel, $6,300, Guy Building Corporation, $52,312.50, Hanson Bros. Realty Corporation, $14,445, J. B. & Hormidas Langlois, $6,000, Logan Realties Ltd., $5,132.83, Montreal Industrial Sites & Investments, $6,480, Northern Film Exchange Ltd., $11,250, Sternthal Realty Co., $12,425; Quebec, Canadian Pacific Railway Co., $5,019.03, L'Action Sociale Catholique Ltd., $15,600, Motors Ltd., $5,629.05; Rosemount, Que., Fabrique St. Brendan, $5,360; City of Shawinigan Falls, Que., $6,250; Verdun, Que., Walter Woodall, $6,708.29; Chatham, Ont., W. S. Richards and Mrs. E. M. Riseborough, $5,000; Cornwall, Ont., Cornwall Columbus Club Ltd., $5,000; Hamilton, Ont., Estate of Thomas Crooks, $6,600, Imperial Oil Ltd., $9,900; Kingston, Ont., Anderson Bros. Ltd., $5,496; London, Ont., John Bevan Hay, $10,764; Oshawa, Ont., S. R. Alger Holdings Ltd., $9,600; Ottawa, Air Chute Realty Ltd., $16,000; St. Catharines, Ont., Lincoln Properties Ltd., $12,236.04; Sudbury, Ont., Estate of J. J. MacKay, $5,400; Toronto, Davis Buildings Ltd., $6,000, W. B. & M. M. Herman, $10,800, Geo. W. Hyslop in Trust, $11,970, Midland Investments Ltd., $19,807.35, Spadina Investments Ltd., $27,902.40; Windsor, Ont., Peter Tinning, $11,000; Winnipeg, Guardian Realty Ltd., $5,499.96, Provincial Government of Manitoba, $6,480, Republic Investments Ltd., $28,000; Moose Jaw, Sask., Canadian City & Town Properties Ltd., $5,334.60; Regina, Bank of Montreal, $8,370; Saskatoon, Sask., D. W. Dick & Co., $10,974; City of Edmonton, $7,877, J. A. Weber, $22,650; New Westminster, B.C., Belyea & Co. Ltd., $6,000.03; Vancouver, Adam & Co. Ltd., $5,500, Citizens' Rehabilitation Council of Greater Vancouver, $20,062.23, Community Chest & Council of Vancouver, $15,225.41, Stock Exchange Bldg. Corp. Ltd., $28,092.23, Charles B. K. Van Norman & Douglas McRae Mitchell, $5,000.

J Expenditures comprise: newspaper advertising, $61,033.10; radio services, $4,162.64.

K Expenditures include: subscriptions to newspapers and periodicals (including occasional purchases), $2,520.53; unemployment insurance, $96,236.18; payment to Government Officers' Guarantee Fund, $3,093.96; sundries, $7,225.07.

Votes 139 and 590 Government's contribution to Unemployment Insurance Fund.... 20,103,000 00
Expenditures.....$ 20,103,000 00

The Government's contribution to the Unemployment Insurance Fund, under the provisions of the Unemployment Insurance Act, c. 44, 1940, as amended, represents one-fifth of the aggregate credits to the fund—which were derived from (1) sale of stamps, $47,151,426.53; and (2) contributions paid other than by stamps, $51,528,533.02—after deducting refunds of contributions made under the provisions of the Act, $287,897.83.

From the above figures it will be noted that the amount to be contributed by the Government was $19,735,991.91, so that, after applying the amount of $595,119.44 of the above vote to liquidate an undischarged liability for the fiscal year 1947-48, and the balance of $19,507,880.56 to the current year, there remains an undischarged liability of $228,111.35.

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....$ 12,886 00

DEMOBILIZATION AND RECONVERSION

Vote 140 Re-instatement in Civil Employment Act, 1946; Placement of Labour Planning; History o War Services; Custody of Records and Co-ordination of Stevedoring

	Estimates	Allotments	Expenditure
Temporary Assistance	70,037 00	70,037 00	69,718 9
Allowances	288 00	288 00	144 0
Telephones, Telegrams and Postage	3,500 00	3,200 00	1,225 7
Printing, Stationery and Office Equipment	1,500 00	1,500 00	1,400 5
Travelling Expenses	9,000 00	5,100 00	4,613 2
Publicity	75,000 00	73,500 00	26,634 5
A Fees, Allowances and Expenses of Board and Committee Members	2,500 00	4,000 00	3,660 0
Sundries	2,250 00	6,450 00	5,806 7
	$ 164,075 00	$ 164,075 00	$ 113,203 8

As at March 31, 1949, there were 25 temporary salaried employees being paid from this vote.

Members of the Advisory Boards served on a per diem basis of $15, plus actual and necessary expense when absent from their places of residence in connection with work of the Boards.

A R. Turnbull received travelling and living expenses of $528.50.

Vote 733 To authorize and confirm the continuance of Regional Boards known as "Advisory Boards, Labour Department", established by P.C. 6387 of August 10, 1943, P.C. 512 of January 12, 1944, and P.C. 5209 of July 24, 1945, to act in an advisory capacity to the Minister of Labour for the co-ordination of the work of the various divisions of the Department of Labour and the Immigration Branch of the Department of Mines and Resources, and to provide for payment of per diem allowances to Board members and their necessary travelling expenses for attending Board meetings; the whole, subject to the conditions and provisions of the aforementioned Orders in Council which were not continued under the Continuation of Transitional Measures Act, 1947

Expenditures	$ 1 0 ni

Vote 141 Manpower Statistics Unit

	Estimates	Allotments	Expenditure
Temporary Assistance	14,343 00	14,343 00	14,343 0
Allotted from Vote 85, Salaries, etc.	832 60	832 60	832 6
Express, Freight and Cartage	200 00	200 00	8 2
Printing, Stationery and Office Equipment	2,000 00	2,000 00	541 0
Machine Rentals	13,207 00	13,207 00	10,515 0
Sundries	250 00	250 00	153 4
	$ 30,832 60	$ 30,832 60	$ 26,393 3

As at March 31, 1949, there were 8 temporary salaried employees being paid from this vote.

Vote 142 Bureau of Technical Personnel and placement of University Graduates

	Estimates	Allotments	Expenditure
Temporary Assistance	36,727 00	37,727 00	37,171 9
Telephones, Telegrams and Postage	200 00	200 00	43 4
Printing, Stationery and Office Equipment	200 00	200 00	199 9
Travelling Expenses	2,000 00	850 00	171 8
Sundries	442 00	592 00	582 1
	$ 39,569 00	$ 39,569 00	$ 38,169 2

This vote was provided for the administrative expenses of the Bureau of Technical Personnel (formerly the Wartime Bureau of Technical Personnel) which continues to do important research relating to potential employment in industry generally, of skilled and technical personnel. The branch is also doing extensive work in organizing the placement of new graduates and undergraduates from universities.

As at March 31, 1949, there were 13 temporary salaried employees being paid from this vote.

Vote 143 Vocational Training—Vocational Training for discharged members of Canada's Armed Forces; payments to the Provinces for capital expenditures for vocational schools, buildings and equipment; and to provide for Dominion contributions towards replacement by a province or municipality of machinery used in War Emergency Training; including undischarged commitments of previous years

		Estimates	Allotments	Expenditures
A	Vocational training for discharged members of Canada's Armed Forces	2,750,000 00	2,750,000 00	1,056,963 95
B	Payments to the Provinces for capital expenditures for vocational schools, buildings and equipment	2,850,000 00	2,850,000 00	2,377,657 58
C	For replacement of Machinery used in War Emergency Training	100,000 00	100,000 00	37,109 71
		$5,700,000 00	$5,700,000 00	$3,471,731 24

A The following payments were made to the Provinces: Nova Scotia, $115,139.58; Prince Edward Island, $1,011.13; New Brunswick, $100,452.28; Quebec, $116,938.43; Ontario, $297,126.33; Manitoba, $95,403.70; Saskatchewan, $42,960.32; Alberta, $54,756.28; British Columbia, $119,682.47. Other expenditures were for purchase of machinery and equipment, $94,569.98, and arrears of sales tax, $18,923.45.

B The following payments were made to the Provinces: Nova Scotia, $36,314.27; Prince Edward Island, $18,557.87; Quebec, $1,314,140.94; Ontario, $275,548.95; Manitoba, $111,391.11; Saskatchewan, $298,508.31; Alberta, $151,815.17; British Columbia, $171,380.96.

C Payments were made to: Dalhousie University, Halifax, $626.57; Board of Education, Fort William, Ont., $1,875.18; Moose Jaw Technical High School, $4,657.17; Ottawa Collegiate Institute Board, $1,503.30; Province of Quebec, $300.94; Regina Collegiate Institute Board, $2,976.56; University of Saskatchewan, Saskatoon, $1,200; Saskatoon Technical Collegiate Institute, $6,835.23; Vancouver School Board, $15,034.22; Board of School Trustees of Greater Victoria, $2,100.54.

Vote 144 Wartime Labour Relations Board

		Estimates	Allotments	Expenditures
	Temporary Assistance and Remuneration of Board Members	7,000 00	7,000 00	2,855 00
	Telephones, Telegrams and Postage	1,000 00	1,000 00	378 37
	Printing, Stationery and Office Equipment	2,000 00	2,000 00	667 56
A	Travelling Expenses	5,000 00	5,000 00	2,043 31
	Sundries	2,500 00	2,500 00	1,573 25
		$ 17,500 00	$ 17,500 00	$ 7,517 49

This vote was provided for the administrative expenses of the Wartime Labour Relations Board, which was succeeded by the Canada Labour Relations Board under authority of section 72 (1) of the Industrial Relations and Disputes Investigation Act, c. 54, 1948.

Excepting the Chairman and Vice-Chairman, who, being Judges of the Courts, served without remuneration, each member of the National Board is paid $25 for each day engaged on the work of the Board, plus travelling and living expenses when absent from his place of residence in connection with his duties.

Each member of a Conciliation Board is paid $25 for each day in attendance at Board sittings and for each day spent in travelling from and to his place of residence in connection with Board meetings.

A Mr. Justice G. B. O'Connor received travelling expenses of $640.95.

Vote 145 To provide for re-location, maintenance and welfare of persons of the Japanese race in Canada and to provide such financial assistance for repatriation of persons of the Japanese race as may be authorized by the Governor in Council

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance and Wages	53,750 00	25,650 00	25,608 54
Telephones, Telegrams and Postage	5,000 00	1,550 00	1,487 38
Printing, Stationery and Office Equipment	1,000 00	50 00	50 00
Supplies and Materials	1,350 00	350 00	275 03
Transportation and Travelling Expenses	7,150 00	1,750 00	1,706 80
Equipment	2,500 00	850 00	783 06
Sundries	12,000 00	4,400 00	794 72
	82,750 00	34,600 00	30,705 53
Movement, Placement, Housing and Care of Japanese—			
Education	25,000 00	15,716 67	15,716 67
A Maintenance of Japanese	125,000 00	239,383 33	237,767 46
Transportation of Japanese	50,000 00	30,000 00	28,067 19
Camp Expenditures	42,000 00	5,300 00	5,181 81
	242,000 00	290,400 00	286,733 13
Expenses with respect to Repatriation of Japanese Nationals and other persons of the Japanese race	250 00		
	$ 325,000 00	$ 325,000 00	$ 317,438 66

This vote was provided for the expenses of the Japanese Division. The original duties of this Division (and of its predecessor, the British Columbia Security Commission) were to supervise and direct the evacuation from the protected areas of British Columbia of all persons of the Japanese race, and provide for the maintenance of such persons. The present duties of the Division are as described in the vote title.

Payment of expenses in connection with deportation to Japan of certain Japanese Nationals and naturalized or natural born British subjects of the Japanese race was authorized by P.C. 637, February 20, 1948.

As at March 31, 1949, there were 6 temporary salaried employees being paid from this vote.

A Payments representing reimbursement of fifty per cent of the costs incurred in the maintenance and welfare including hospitalization, of indigent persons of the Japanese race who have been resident in the provinces since the date of evacuation from the coastal area of British Columbia, were made to the following provinces under the authorities quoted: Manitoba, $1,836.12, P.C. 3197, July 16, 1948; Alberta, $16,783.32, P.C. 589 February 17, 1948; British Columbia, $109,300.73, P.C. 958, March 6, 1948.

Vote 146 To provide for the effective organization and use of agricultural manpower, including recruiting, transporting and placing workers on farms and related industries and assistance to the Provinces pursuant to agreements that may be entered into by the Minister of Labour with the Provinces and approved by the Governor in Council

	Estimates	Allotments	Expenditures
A To provide for expenditures to be borne by the Dominion for the effective organization and use of manpower in agriculture and related industries and assistance to the provinces pursuant to agreements entered into including undischarged commitments of previous years	300,000 00	300,000 00	233,478 27
Advertising and Publicity	75,000 00	75,000 00	29,969 53
	$ 375,000 00	$ 375,000 00	$ 263,447 80

Under the terms of P.C. 559, February 17, 1948, the Federal Government entered into agreements with the provinces by which the Provincial Governments would be reimbursed fifty per cent of the costs incurred in recruiting farm labourers, male or female, and transporting and placing them on farms within the provinces. The Order in Council further provided that the Federal Government pay the costs of general publicity, including newspapers and radio advertising, printing and mailing of circulars, posters, letters, etc., and the production and distribution of films, as deemed necessary for the successful operation of the farm labour program.

A The following payments were made to the provinces: Nova Scotia, $7,113.12; Prince Edward Island, $985.69; New Brunswick, $3,178.43; Quebec, $13,786.17; Ontario, $93,364.22; Manitoba, $15,694.24; Saskatchewan, $34,681.30; Alberta, $41,021.38; British Columbia, $23,653.72.

Vote 147 To provide for payment to the National Film Board for educational films for exhibition **24,000 00**
Expenditures ..... **$ 23,924 44**

Votes 148 and 732 To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and other essential industry in Canada when Canadian Labour is not available to meet the need, including the duty of obtaining applications from employers and the placement of workers on arrival in Canada and including costs connected with the supervision and welfare of persons already immigrated to Canada under former authorized labour movements, and administrative expenses connected therewith

	Estimates	Allotments	Expenditures
Temporary Assistance	69,200 00	107,200 00	103,666 87
Travelling Expenses	60,000 00	131,000 00	124,920 54
Telephones, Telegrams and Postage	5,000 00	23,500 00	23,413 76
Printing, Stationery and Office Equipment	6,000 00	12,500 00	12,394 23
Miscellaneous	9,800 00	31,800 00	31,222 78
Transportation Costs	600,000 00	438,000 00	408,394 66
Housing, Board and Maintenance	100,000 00	111,000 00	107,106 29
A Hospitalization and Medical Aid	95,000 00	95,000 00	74,866 78
Allowances	5,000 00		
	$ 950,000 00	$ 950,000 00	$ 885,985 91

P.C. 2180, June 6, 1947, and other related Orders in Council, authorized the selection of individuals from the displaced persons camps in Europe, their reception at the port of entry into Canada and their placement in Canada. Provision was made for payment of their transportation expenses from the port of entry in Canada to the place of employment, living expenses en route and any necessary medical and hospital expenses.

As at March 31, 1949, there were 29 temporary salaried employees being paid from this vote.

A The sum of $4,037.61 representing the provincial share of hospital and medical expenses incurred in the placement of agricultural workers was received from the provinces and credited to this allotment.

UNEMPLOYMENT INSURANCE COMMISSION

Vote 149 To provide for transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto **400,000 00**
Expenditures ..... **$ 91,016 75**

Under the provisions of P.C. 5/1575 April 13, 1948, the transfer of labour to and from places where employment was available in agriculture and industry was continued under the National Employment

Service, Department of Labour. Under this authority, the cost of the transportation of workers, their dependents and effects to and from places of employment, medical examinations, advertising, publicity and sundry expenses was assumed by the Federal Government when officers of the National Employment Service considered it necessary or expedient to assist in the transfer of unemployed persons and where, in the opinion of such officers, the persons to be transferred were unable to pay the costs themselves.

The transfer of workers was restricted to: (*a*) movements from areas as recommended by the Minister of Labour and approved by the Cabinet Committee on Reconstruction or (*b*) movements as arranged by the National Employment Service with employers on a recoverable basis.

Under the provisions of P.C. 559 February 17, 1948, authority was granted to enter into agreements with the provinces by which workers suitable for farm work would be transported from one province to another in order that they would be available for employment where most urgently required. Interprovincial transportation costs were paid initially by the Federal Government and 50 per cent of such costs were, under the agreements, recovered from the following provinces and credited to the vote: Prince Edward Island, $5,452.15; New Brunswick, $24.30; Ontario, $24,631.16; Manitoba, $10,733.31; Saskatchewan, $12,263.60; Alberta, $19,478.30; British Columbia, $5,640.11.

The expenditures comprise payments made on behalf of employees, $88,358.53, and employers, $2,658.22.

Payments made to transportation companies in 1947-48 on behalf of employers were recovered in the current fiscal year and credited to Special Receipts, Refunds of Previous Years' War and Demobilization Expenditures.

A distribution of expenditures follows:

Industry—	
Transportation Expenses:	
Transportation of workers to areas of prospective employment and workers returning home	9,476 22
Payment to transportation companies on behalf of employers (recoverable)	2,658 22
Miscellaneous payments	335 38
Other Expenses:	
Medical examination of workers	324 00
Agriculture—	
Transportation Expenses:	
Harvest excursion West to East	24,631 15
Harvest excursion East to West	42,475 25
Excursion to British Columbia for fruit workers	5,640 10
Excursion to Prince Edward Island for potato pickers and farm workers	5,452 13
Excursion to New Brunswick for hay workers	24 30
	$ 91,016 75

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	30 00	358 93
Previous Years—Uncollectable	5,131 72	6,830 77
	5,161 72	7,189 70
UNEMPLOYMENT INSURANCE COMMISSION		
Current Year	2,764 36	1,842 99
Previous Years—Collectable	166 41	956 23
—Uncollectable	47,236 94	47,206 53
	50,167 71	50,005 75
	$ 55,329 43	$ 57,195 45

A list of items in excess of $1000 in Previous Years—Uncollectable was given on page K—17, Public Accounts, 1948.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				—
A Outstanding Imprest Account Cheques —Labour	122 22			122 22
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
B Fair Wages Suspense	6,480 07	4,628 69	2,567 82	4,419 20
C Polish Agricultural Workers	230,865 47	225,589 34	5,140 33	10,416 46
	237,345 54	230,218 03	7,708 15	14,835 66
[11] Insurance, Pension and Guaranty Accounts				
(a) Government Annuities—				
D Government Annuities Fund	429,518,235 00	21,550,075 18	93,769,499 18	501,737,659 00
(b) Insurance and Guaranty Funds—				
E Unemployment Insurance Fund— Cash	9,652,395 99	183,168,096 13	190,952,283 78	17,436,583 64
Bonds and Accrued Interest	446,187,352 67	58,780,451 18	134,742,369 88	522,149,271 37
	885,357,983 66	263,498,622 49	419,464,152 84	1,041,323,514 01
[12] Deferred Credits				
Department of Labour—Japanese Division		1 00	1 00	
F Pay-list Deductions—Labour	493 93	8,518 61	8,024 68	
	493 93	8,519 61	8,025 68	
[13] Sundry Suspense Accounts				
G Department of Labour—Suspense	125 00	10,659 63	12,234 17	1,699 54
G Unemployment Insurance Commission—Suspense	785 29	37,953 65	37,639 82	471 46
H Unclaimed Cheques Suspense— Labour	32,335 66			32,335 66
Unemployment Insurance Commission	372 18	210 82	215 56	376 92
I Unclaimed Drafts Suspense— Unemployment Insurance Commission	14 70			14 70
	33,632 83	48,824 10	50,089 55	34,898 28
	$ 885,629,578 18	$ 263,786,184 23	$ 419,529,976 22	$ 1,041,373,370 17

A At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account is adjusted concurrently.

B Where an investigation by officials of this Department in respect of a contract on Government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

C Credits represent moneys received from the British Army Staff Pay Office, Washington, D.C., and deposits to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the British War Office, comprising surplus funds deposited on embarkation, war gratuities and pay and ration allowances in lieu of release leave, payable to ex-members of the Polish Corps of the British Army selected for agricultural employment in Canada (P.C. 5201, December 19, 1946). Disbursements are made to Polish veterans under the same authority.

D The Government Annuities Act, c. 7, R.S., as amended, provides that an account shall be kept to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Credits consist of: premiums of $64,556,435.61; interest at 4 per cent per annum on contracts sold to April 18, 1948, $17,668,822.51; interest at 3 per cent per annum on contracts subsequent to that date, $135,772.64; and an amount of $11,408,468.42 to maintain the reserve—see page K—6. Debits comprise vested annuity and commuted value payments and refunds of premiums. The closing balance represents the actuarial value of outstanding contracts.

E The balance of $539,585,855.01 at the credit of the Unemployment Insurance Fund represents the recorded liability of the Government of Canada to the Unemployment Insurance Commission. As explained under the relevant vote—see page K—11, there remains an undischarged liability of $228,111.35 in respect of the balance of the Government's contribution to the Fund for the fiscal year 1948-49. The credit balance under bonds and accrued interest consists of the book value of the bonds, $517,579,490.33, and accrued interest of $4,569,781.04. See appendix to this section for Balance Sheet as at March 31, 1949, and Statement of Revenue and Expenditures for the year ended March 31, 1949.

F Deductions for unemployment insurance, income tax, bonds, etc., from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

G Receipts which cannot be allocated immediately are credited to this account pending advice which will enable proper disposition.

H All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

I Remittances in the form of Receiver General drafts are credited to this account pending advice as to proper disposition.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was $500 or over.

The second list for each Division contains the names of employees receiving annual salaries of less than $3,000 who received travelling expenses of $500 or over.

Department of Labour

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
MacNamara, A., Deputy Minister	$ 12,000 00	$ 2,836 56
Brown, A. H., Asst. Deputy Minister	8,000 00	2,802 50
Goulet, P., Asst. to the Deputy Minister	7,000 00	1,423 99
Adams, E. R. (Apr. 22)	3,600 00	
Ainsborough, F. J.	5,040 00	762 49
Allen, K. H.	3,060 00	
Anderson, G. G.	4,080 00	1,895 79
Anderson, W. F.	3,060 00	
Beaudet, J. O.	3,180 00	
Black, H. A. (Jan. 1)	6,000 00	
Blackburn, G. G.	4,080 00	587 49
Booth, C. V.	3,060 00	
Boyd, N. E.	3,240 00	
Boyd, W. S.	4,200 00	
Burton, F. W.	4,080 00	
Cantrill, T.	3,060 00	
Carroll, G. R.	3,540 00	
Casselman, P. H.	3,780 00	
Chadderton, H. C. (May 8)	3,360 00	
Cody, D. A.	3,060 00	
Cohen, P.	3,060 00	
Cook, R. S.	3,660 00	807 95
Costello, B.	3,300 00	

	Salary rate	Travelling expenses
Coxon, T. I.	3,060 00	
Cram, R. M.	4,320 00	
Cross, D. E.	3,060 00	
Crumb, R. W.	4,740 00	1,002 26
Currie, G. R.	5,640 00	2,150 33
Currie, J. H.	3,960 00	913 82
Davidson, J. E.	4,740 00	
Davidson, R. H. (Nov. 16)	3,660 00	3,707 34
Dawson, W. W.	5,200 00	2,069 00
Donnelly, A.	3,060 00	
Doran, M.	4,080 00	
Dupuis, H.	4,800 00	
Dymond, J. M.	6,000 00	
Elson, A.	4,080 00	831 34
Enright, C. A.	3,060 00	
Fleming, M. E.	3,060 00	
Fletcher, G. E.	4,320 00	
Forbes, J. D.	4,740 00	
Ford, C. R.	4,200 00	1,956 36
Francis, J. P.	4,080 00	
Geldard-Brown, M.	3,060 00	886 24
Gibson, G. A. L. (June 1)	4,000 00	
Glen, F. H.	3,060 00	
Govan, T. M.	3,060 00	
Graham, W. P.	4,080 00	1,747 40
Grant, J. D.	3,000 00	2,125 35
Greene, G. G.	5,000 00	1,045 89
Grimes, E. J.	4,020 00	
Grimshaw, J. C.	3,240 00	
Gudgin, H. O.	3,540 00	
Gunn, J. S.	3,000 00	
Hardy, E. H.	3,420 00	793 28
Haythorne, G. V.	5,800 00	502 86
Hereford, F. M.	3,660 00	
Hereford, H. (Feb. 4)	6,600 00	
Herget, R. J.	3,780 00	
Hooper, R. H.	4,080 00	1,705 84
Houston, J. K.	3,060 00	
Ingersoll, G. M.	3,300 00	
Johnson, E. W.	3,300 00	
Johnston, W. J. W. (Oct. 1)	3,060 00	
Johnstone, H. S.	5,040 00	
Kennedy, H. S.	3,780 00	
Kerr, A. G.	3,420 00	
Lajoie, E.	4,080 00	1,782 20
Lane, J. B.	3,420 00	
Lubarsky, L.	3,060 00	
Lyon, J. E.	4,980 00	1,948 37
MacDougall, J. L.	3,660 00	1,563 84
MacKinnon, J. F.	5,500 00	1,026 48
MacKinnon, L.	4,080 00	
Mackintosh, M. (Feb. 21)	4,440 00	
MacLean, M. M.	8,000 00	
Mainwaring, A. J. L.	3,960 00	1,095 01
Masson, P. A.	4,500 00	
McBride, W. L.	3,540 00	
McCord, C. R.	4,740 00	1,011 45
McCready, A. E.	3,240 00	
McGee, G. H.	3,780 00	
McKendy, F. J.	3,360 00	
McQuarrie, C. H.	4,380 00	
Middleton, J. J.	3,660 00	
O'Neill, G.	3,480 00	
Pammett, H. T.	3,360 00	
Parent, P. R.	4,080 00	
Pepin, J. A. L.	4,080 00	868 67
Perkins, H.	4,740 00	1,428 25
Pettigrove, H. R.	5,280 00	1,581 51
Phelan, V. C. (l.w.p. Mar. 31)	6,000 00	8,962 78
Poupard, J. F. D.	3,120 00	
Pratt, J. C. (May 1)	4,200 00	
Ranger, R.	6,000 00	
Richardson, C. J.	4,080 00	1,183 30
Ritchie, G. W.	3,600 00	
Robinson, C. C.	3,600 00	
Roodman, S.	3,060 00	
Rose, B.	4,200 00	
Rowat, J. M.	3,420 00	
Rump, W. J.	3,480 00	
Rutherford, H. R.	5,040 00	1,328 30
St. George, C. E.	3,060 00	
Salter, P. E.	4,080 00	
Scott, M. A.	3,060 00	
Shields, G. P.	3,660 00	
Simmons, D. W. (Sept. 9)	3,600 00	
Sly, C. J.	3,060 00	
Snider, D. R.	3,780 00	
Sobb, F. J.	3,060 00	
Spence, H. A.	4,380 00	1,660 87
Spring, W. F.	4,740 00	
Stainsby, W.	4,080 00	
Stewart, S. B.	3,660 00	
Strindlund, F. W.	3,060 00	
Stuart, N. D.	4,080 00	607 10
Sutherland, D. J.	3,660 00	
Symes, A.	3,000 00	2,408 16
Taber, R. H	3,720 00	
Taschereau, C. E.	3,120 00	
Thompson, R. F.	6,000 00	713 79
Trepanier, F. X. R.	5,640 00	
Trueman, E. G.	3,500 00	
Turner, F. L.	3,300 00	
Tysoe, D. S	3,180 00	
Wagar, A.	3,060 00	
Walker, H. J.	5,040 00	554 50
Wallace, J. W.	4,080 00	
Walton, A. J. G.	4,080 00	
Warburton, J. A.	3,780 00	
Ward, A. P. (Feb. 6)	3,000 00	
Waterman, A. M	3,360 00	
Wedge, J. A.	3,780 00	
Wild, E. E.	3,060 00	
Wilson, B.	4,440 00	
Wilson, G. W.	3,420 00	
Wilson, H. G.	3,060 00	
Wolfe, P. B.	3,660 00	
Woolner, E. F.	3,300 00	
Wyatt, J. M	3,660 00	
Young, D. M. (Oct. 15)	3,360 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Andrews, W. G.	$ 1,734 38	Lee, C. R.	2,357 64	Richter, A. K.	598 47
Campbell, C. B.	648 69	Pettapiece, D. A.	1,442 93	Robertson, J.	562 11
				Walton, S. J.	2,350 66

Unemployment Insurance Commission

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Administration		
Ottawa:		
Bisson, J. G., Chief Commissioner	$ 9,000 00	$ 882 51
Murchison, C. A. L., Commissioner	8,000 00	
Tallon, R. J., Commissioner	8,000 00	1,164 80
Argyle, J. V.	4,860 00	
Bailey, T. G.	3,180 00	
Barclay, R. G.	6,300 00	2,052 23
Barry, C. W.	3,060 00	
Beatty, R. L.	3,660 00	1,721 71
Bricault, A. C.	4,080 00	2,342 53
Brown, R.	4,740 00	
Burns, A. C.	3,960 00	
Cameron, R. A.	3,420 00	889 87
Cathcart, C. C.	3,420 00	
Compton, J. F.	4,020 00	1,022 45
Consitt, F. H.	3,060 00	
Copeland, R. K.	3,420 00	
Currey, N. M.	4,260 00	832 75
Cuthbert, T. H.	3,060 00	
Desormeaux, E. C.	5,100 00	767 58
Dewar, W. S.	3,060 00	
Dubuc, C.	4,740 00	
Durocher, J. D.	3,720 00	
Elliott, E. F.	3,180 00	
Ferguson, M.	3,060 00	
Fraser, L. T.	3,540 00	1,716 48
Goodall, G. B.	3,660 00	
Gouin, H. T.	4,440 00	961 48
Goulden, A. E.	3,120 00	
Grenier, R. J. L.	3,960 00	
Hall, C. L.	3,780 00	
Hamilton, R. A.	4,020 00	
Hare, H. R.	4,380 00	1,098 80
Harrington, F. G.	4,080 00	
Hartie, R. H.	3,420 00	1,361 05
Hodgins, H. S.	3,780 00	1,823 80
Hudson, H. C.	5,100 00	818 39
Jones, G. E. P.	3,960 00	
Kerr, R. (to Board of Transport Commissioners, Mar. 15)	5,040 00	
Kieffer, G.	3,180 00	
Laberge, E. P.	5,280 00	1,194 05
Laperriere, M. A. M.	3,300 00	2,654 15
LeChasseur, G.	4,080 00	
MacDonnell, D. J.	3,780 00	
MacLean, N. R. (to Dept. of Justice, May 1)	4,380 00	
Ottawa—*Concluded*		
MacPhail, L. L.	3,660 00	2,154 93
Marsh, K. E.	3,780 00	1,111 78
McCormick, E. S.	3,060 00	
McGregor, J.	4,140 00	1,607 61
McLaren, S. H.	7,200 00	1,587 39†
Michaud, W. R. (to Dept. of the Secretary of State, Jan. 1)	3,360 00	
Mitchell, E. N.	4,020 00	
Moffat, K. P.	4,080 00	
Morrison, G. M.	4,800 00	730 69
Morton, D.	3,000 00	
Nicol, J. de C.	4,080 00	
Noyes, G. H. (to Dept. of Transport, Nov. 1)	3,120 00	1,015 09
O'Neill, M.	3,060 00	
Relph, H. S.	5,100 00	737 99
Rene de Cotret, F. R.	4,080 00	889 47
Retallack, N. M.	3,960 00	
Robertson, J. T.	3,420 00	
Roquet, E. C.	3,300 00	944 36
Rutherford, W. K.	6,300 00	724 61
St. Georges, A.	3,180 00	670 40
Shaw, O. J.	5,040 00	826 10
Shearer, G. I.	3,660 00	
Sims, R. H.	3,660 00	2,862 96
Sinfield, E. W.	4,080 00	
Sladen, R. V.	3,840 00	
Smith, E. E.	3,780 00	1,348 16
Smyth, W. J. E.	4,200 00	
Snodgrass, K. L.	3,300 00	810 47
Stewart, J. H.	3,180 00	
Stewart, W. A.	3,660 00	
Theriault, R. J.	3,060 00	
Thomson, W	4,140 00	607 67
Tosland, A. L.	4,380 00	1,000 80†
Trowbridge, S. A.	3,060 00	
Vogan, J. J.	3,420 00	
Wood, A.	4,080 00	
Wood, A. E.	4,020 00	
Nova Scotia		
Amherst:		
Burns, R. L.	3,120 00	
Halifax:		
Allen, W. P.	3,060 00	1,716 87
Hibbert, B. K.	3,060 00	
Hilton, D. H.	3,180 00	1,016 91
Lough, G. A.	3,840 00	
MacDonald, J. K.	3,000 00	
Manson, F. E.	3,180 00	
Payn, T. V.	3,000 00	

	Salary rate	Travelling expenses
New Glasgow:		
Archibald, W. G.	3,540 00	
Milton, A. V.	3,180 00	1,302 64
Nicholson, H. C.	3,060 00	
Sydney:		
Connolly, T. L.	3,720 00	
MacDonald, E.	3,060 00	1,222 32
McCormick, M. E.	3,060 00	
Truro:		
McLaughlin, L. M.	3,120 00	
Yarmouth:		
O'Neill, H. M.	3,180 00	1,147 04
Prince Edward Island		
Charlottetown:		
Murley, J. B.	3,120 00	729 75†
New Brunswick		
Bathurst:		
Chiasson, P. L.	3,000 00	
Campbellton:		
Fournier, A. L.	3,120 00	
Price, E. B.	3,000 00	855 81
Edmundston:		
Leblanc, J. A.	3,180 00	1,210 50
Fredericton:		
Allen, E. W.	3,060 00	
Moncton:		
Baird, H.	4,260 00	
Beck, R. M.	3,060 00	
Belyea, C. M.	3,720 00	1,131 20†
Biggs, M. H.	3,240 00	1,466 32
Burke, E.	3,060 00	
Burke, G. R.	3,000 00	595 75
Coy, R. J.	3,600 00	1,149 62
Curry, L. J.	4,740 00	2,131 65
Davis, W. B.	3,840 00	
Delahunt, L. R.	3,060 00	906 57
Dunsworth, M. M.	3,180 00	
Foley, A. F.	3,180 00	592 35
Gibson, J. M.	3,420 00	
Goss, R. W.	3,180 00	
Goudey, R. A.	3,780 00	951 20
Hartley, R. P.	5,700 00	3,041 39
Hay, D. W.	3,060 00	1,304 58†
Hebert, J. E.	3,060 00	1,495 77
Hutchinson, G. H. (Nov. 1)	3,000 00	
Keating, J. P.	3,900 00	
Lawson, G. F.	3,600 00	1,481 87
MacAulay, P. N.	3,480 00	
MacGregor, H.	3,840 00	1,256 39
MacKenzie, D. S.	3,000 00	
MacKnight, J. R.	3,180 00	850 21
MacNeill, J. C.	3,300 00	
McBeath, A. B.	3,060 00	1,953 81
Morris, E. L.	3,600 00	1,519 22
O'Brien, S. B.	3,300 00	1,283 62
Purdy, G. H	3,300 00	773 36
Radford, T. B.	3,360 00	1,338 68
Roberts, W. M.	4,080 00	996 45†
Ross, A. C.	3,660 00	958 13
Moncton—*Concluded*		
Thompson, A. E.	3,000 00	
Trent, W. A. D.	3,540 00	
Webster, M. E.	3,000 00	1,603 58†
Wells, J. C.	3,000 00	
Wetmore, G. B.	3,060 00	791 04†
Wright, S. C.	3,480 00	1,483 56
Saint John:		
Belliveau, F.	3,300 00	
Colpitts, H. T.	3,060 00	
Connely, G. E.	3,180 00	587 25
Holly, G. F.	3,000 00	
Merritt, C. M.	3,180 00	596 50
Ryan, W. J.	3,840 00	
Smith, M. C.	3,060 00	
Quebec		
Cheneville:		
Neveu, A. O.	3,600 00	
Chicoutimi:		
Duchesne, J. S.	3,060 00	
Lambert, P. E.	3,360 00	
Drummondville:		
Sicotte, E. R.	3,480 00	
Granby:		
Duchesne, G.	3,120 00	
Hull:		
Boucher, O.	3,360 00	
Frederick, A.	3,180 00	765 50
Motard, L. R.	3,180 00	
Ouellette, W.	3,180 00	
Joliette:		
Gosselin, L. P.	3,240 00	
Jonquiere:		
Dufour, F.	3,360 00	
Lachute:		
Lamontagne, J. G.	3,120 00	
Levis:		
Lambert, T.	3,240 00	
Matane:		
Boisvert, G. A.	3,180 00	
Montreal:		
Anderson, M. G. (Feb. 1)	3,000 00	
Asselin, A.	3,300 00	
Baignee, M.	3,000 00	3,481 76†
Baillargeon, J. O.	3,780 00	1,091 83
Barker, W. H.	4,260 00	
Beauchamp, A. W.	3,000 00	
Beaudry, G. J.	3,360 00	834 56
Beaulieu, C.	3,600 00	1,373 98†
Belec, A. J.	3,060 00	1,784 64
Bellemare, C.	3,240 00	
Bergevin, L. M.	3,600 00	996 37
Berube, Y.	3,180 00	585 35†
Blondin, A. A.	3,480 00	1,030 42
Blouin, J. M.	3,180 00	
Boily, F.	3,660 00	
Boisvert, R.	3,300 00	

	Salary rate	Travelling expenses
Montreal—*Continued*		
Bourgoin, J. W.	3,300 00	
Bouthillier, A. J.	4,560 00	
Boutin, A. E.	3,000 00	
Bouvrette, B.	3,000 00	
Brabant, L. G. H.	3,000 00	
Brodeur, G.	3,060 00	
Bruneau, J.	3,180 00	
Cabana, M.	3,660 00	
Cadotte, M.	3,180 00	
Caine, G. W.	3,000 00	
Carmel, M.	3,360 00	1,549 28
Caron, J. E. H.	3,000 00	
Chaballe, F. X.	3,720 00	
Chales, C.	3,180 00	
Charette, E.	3,360 00	1,680 30
Charron, J. E.	3,180 00	
Chayer, J. E.	3,060 00	
Chevalier, F. X.	3,000 00	
Christie, D.	3,840 00	
Comolli, J. E. L.	3,300 00	
Cornell, E. R.	3,540 00	
Cornez, J.	3,720 00	
Cote, R.	3,180 00	
Coulombe, J. I.	3,060 00	
Danis, L.	3,060 00	
Dauth, H. T.	3,360 00	
Davis, S. G.	3,120 00	
Degrosbois, W. G. B.	3,600 00	
Deschamps, O.	4,200 00	511 00
Deslauriers, R. O.	3,000 00	
Desnoyers, J. M. R.	3,060 00	
Desrosiers, J. H.	3,000 00	
Dicaire, M. D.	3,180 00	
Dion, M. O. J.	3,780 00	
Dionne, E. A.	3,780 00	
Diotte, L.	3,000 00	
Doiron, J. E.	3,180 00	
Downing, G. M.	3,600 00	1,319 92
Drasse, R. G.	3,060 00	
Dubrule, M.	3,300 00	
Dubuc, E. (Feb. 15)	3,660 00	
Duckett, P. G.	3,600 00	
Dugas, L.	3,000 00	
Dupuis, R.	4,500 00	
Fecteau, J. C. L.	3,180 00	
Ford, R. F.	3,060 00	
Fortier, R. C.	3,060 00	
Gagne, A.	3,600 00	
Gagne, J. P.	3,060 00	
Gaudette, J. A. P.	3,600 00	
Gendron, A.	3,060 00	
Girard, J. L.	3,060 00	
Girouard, J. L. A.	3,600 00	2,519 11
Girouard, J. R.	3,180 00	
Grandbois, G. A.	3,300 00	
Gravel, P. H.	3,180 00	
Gregoire, A. H.	3,780 00	
Grenier, L.	3,180 00	
Groulx, R. H.	3,720 00	751 53†
Guay, J. T. M.	5,340 00	
Guertin, M.	4,260 00	
Guertin, R.	3,000 00	
Guilbault, A. A.	3,180 00	

	Salary rate	Travelling expenses
Montreal—*Continued*		
Guy, J. A.	3,060 00	
Guyon, H.	3,540 00	
Harel, J. E.	3,060 00	
Heffernan, J. G. P.	4,500 00	
Holly, T. M.	3,540 00	
La Belle, P. A.	3,720 00	
Lacasse, V.	3,660 00	
Lacombe, A.	3,000 00	
Lafleur, L. M. G.	3,060 00	
Lafond, L. J.	3,720 00	645 10†
Langelier, M.	3,000 00	
Langevin, J. I.	3,480 00	1,565 28
Langlois, R.	3,660 00	
Laurence, C. E. O.	3,000 00	
Lauzon, C. A.	3,000 00	
Lefebvre, E.	3,060 00	
Lemieux, Y.	3,600 00	
Lessard, C. C.	3,000 00	
Loiselle, R. S.	3,000 00	
Maisonneuve, J. P.	3,360 00	1,353 59
Marchessault, H.	3,300 00	
Marcoux, P. H.	3,000 00	
Marion, J. R.	3,600 00	1,320 07
Marion, P. G. R.	3,660 00	
Martineau, A.	3,180 00	
Massue, J. G. N.	3,300 00	
Mayer, C. S.	3,060 00	
McGillivray, F. E.	3,180 00	
McGregor, O. F.	3,300 00	
Meloche, J. A.	3,000 00	
Morache, L. A.	3,180 00	
Muhlstock, A. W.	3,600 00	
Noel, I.	3,000 00	
Ouimet, A. L.	3,120 00	1,250 61†
Parent, J. G. R.	3,660 00	1,356 50
Patenaude, L.	4,020 00	
Pelletier, N. A.	3,060 00	
Perrier, J. L.	3,000 00	
Perry, A. J.	3,000 00	
Pitre, J.	3,060 00	
Poirier, J. L.	3,300 00	
Poitras, L. E.	3,300 00	
Prefontaine, L.	6,900 00	
Provost, G.	3,180 00	
Reid, G. P.	4,500 00	
Renaud, J. A.	3,300 00	
Robillard, G. A. F.	3,060 00	
Rodier, P. E.	3,780 00	1,565 70
Roy, J. S.	4,200 00	
Saint Cyr, J. L.	3,300 00	2,701 36†
St. Laurent, J. E.	3,840 00	
Savignac, R.	3,060 00	
Seguin, J. E. G.	4,260 00	
Senecal, E.	3,420 00	
Shaw, H. C.	3,900 00	
Shepard, S.	3,180 00	
Sproule, P. M.	3,120 00	761 25
Tache, A. D.	4,440 00	
Tanguay, A. J. P.	3,060 00	
Tellier, G.	3,660 00	
Theberge, R.	3,000 00	
Theriault, A.	3,900 00	1,375 94†
Trudeau, J. A.	3,000 00	
Trudelle, J. A.	3,780 00	1,081 27

	Salary rate	Travelling expenses
Montreal—*Concluded*		
Vachon, J. O.	3,000 00	
Vallee, C. Y.	3,300 00	
Vrau, L.	3,180 00	
Villeneuve, V. V.	3,180 00	
Port Alfred:		
Reid, J. N.	3,120 00	
Quebec:		
Alleyn, G. D.	3,000 00	
Belanger, J. R.	3,060 00	
Brousseau, V.	3,540 00	
Cloutier, J. B.	3,300 00	
Daoust, H.	3,180 00	681 12
Deraspe, A.	3,300 00	
Dorval, J. P.	3,180 00	745 22
Dupont, J. A.	3,000 00	
Fleury, J. O. L.	3,540 00	
Fontaine, E.	3,000 00	
Gagne, J. L.	3,060 00	
Gagnon, C. H.	3,060 00	602 60
Lafrance, L.	3,060 00	
Laliberte, G.	3,000 00	
Maranda, C. R.	3,000 00	
Picard, S.	4,740 00	
Roy, R.	3,180 00	
Tousignant, J. H.	3,060 00	
Trepanier, B.	3,000 00	
Valliere, J. P. E.	3,000 00	
Rimouski:		
Morissette, G. O.	3,120 00	560 18†
Riviere du Loup:		
Carpentier, J. O.	3,060 00	1,058 47
Rouyn:		
Metivier, E.	3,180 00	
Primeau, G. J.	3,480 00	
St. Hyacinthe:		
Beaulieu, L. R.	3,180 00	1,069 64
Forbes, R.	3,480 00	
Mineau, E. E.	3,060 00	
St. Jean:		
Lomme, G. R.	3,540 00	
St. Jerome:		
Arbour, E.	3,060 00	662 46
Sanderson, W. H.	3,120 00	
Ste. Therese:		
Gauvreau, C.	3,120 00	
Shawinigan Falls:		
Bellefeuille, J. C. M.	3,540 00	
Bergeron, E.	3,000 00	
Racicot, L. P.	3,180 00	621 17
Sherbrooke:		
Boisvert, J. D.	3,180 00	
Duchesne, G.	3,000 00	
Fortier, E. H.	3,720 00	
Normandin, L. P.	3,540 00	
Roy, J. P.	3,180 00	1,129 04
Turcotte, L.	3,000 00	
Sorel:		
Cournoyer, E. F.	3,120 00	
Lefebvre, J. A.	3,180 00	667 07
Three Rivers:		
Baril, J. F.	3,000 00	
Prefontaine, J. A. (Sept. 1)	3,360 00	
Warren, J. H.	3,060 00	
Val d'Or:		
Sevigny, J. P.	3,120 00	
Valleyfield:		
Ladoucer, L.	3,540 00	
Victoriaville:		
Levreault, J. C.	3,000 00	
Ontario		
Barrie:		
Fox, C. M.	3,060 00	871 06
Scott, G. H.	3,180 00	863 72
Belleville:		
Coles, H. L.	3,060 00	886 18
Reed, H. H.	3,180 00	
Bracebridge:		
Towns, W.	3,120 00	
Brantford:		
Forbes, T. J. S.	3,180 00	
Harris, J. C.	3,720 00	
Wells, W. H.	3,060 00	1,072 57
Brockville:		
McDonald, J. C. E.	3,180 00	518 60
Moden, E. G.	3,180 00	
Chatham:		
Beaudoin, F. G.	3,120 00	519 61†
Harrison, J. M.	3,480 00	
Collingwood:		
Burmister, R. S.	3,120 00	
Cornwall:		
Laframboise, J. R.	3,720 00	894 40†
Fort Frances:		
Turgeon, G. J.	3,120 00	
Fort William:		
Farrow, B. T.	3,720 00	
Hunt, A. E.	3,180 00	
Nairn, W. S.	3,060 00	
Galt:		
Oliver, R.	3,180 00	
Thomas, A. S.	3,180 00	
Guelph:		
Ryde, J. A. N.	3,540 00	
Hamilton:		
Ashley, C. J.	3,180 00	
Barton, S.	3,780 00	
Cline, S. W.	3,360 00	
Cowan, G. W.	3,000 00	

	Salary rate	Travelling expenses
Hamilton—*Concluded*		
Craig, J. V.	3,060 00	
Elliott, W. M.	3,060 00	
Hartwell, E. L.	3,000 00	
Hughes, J. N. W.	3,180 00	
Hyder, F. O.	3,180 00	
Jefferess, A. H.	3,300 00	
King, N. E.	3,000 00	
Mayall, W.	4,740 00	
McDonald, A. L.	3,180 00	699 35
Osler, J. E.	3,060 00	
Pollock, A. T.	3,180 00	1,845 69†
Selkirk, W. A. (Nov. 3)	3,600 00	
Tweedley, F. S.	3,180 00	711 55
Wilson, A. G.	3,300 00	
Hawkesbury:		
Parisien, L. L.	3,120 00	
Kingston:		
Black, W. P.	3,720 00	1,851 59†
Brittain, A. A.	3,300 00	746 71
Farrell, W. W.	3,060 00	
Risto, E. A.	3,060 00	
Kirkland Lake:		
Ramsay, W.	3,480 00	574 53†
Kitchener:		
Boyer, C. W.	3,840 00	
Cochrane, L. G.	3,060 00	
Cressman, C. W.	3,060 00	
Ego, W. A.	3,060 00	
Heron, D. S.	3,060 00	
Simpson, W. J.	3,300 00	
Summers, M. R.	3,060 00	
Leamington:		
Penfold, R. W.	3,120 00	
London:		
Ball, R. W.	3,780 00	
Bell, G. A. J.	3,000 00	
Bird, W. J.	3,060 00	
Houston, S. C.	3,000 00	
Lake, H. I.	3,180 00	
Livingston, H. S.	3,060 00	
Loughlin, J. J.	3,000 00	
McGill, W. A.	3,180 00	
McKay, E. M.	3,000 00	
Metcalfe, K. S.	3,060 00	
Riley, W.	3,180 00	
Ryan, J. P.	4,020 00	
Stephenson, W. R.	3,180 00	
Winter, G. T.	3,480 00	
Midland:		
Humphries, H. A. W.	3,120 00	
New Toronto:		
Reid, H. N.	3,720 00	
Niagara Falls:		
Brant, T. W.	3,540 00	
Whamond, G. H.	3,180 00	747 59
North Bay:		
Desjardins, H. A. (Aug. 19)	3,360 00	
Niblett, L. A.	3,180 00	1,475 04
Tassie, J. S. G.	3,540 00	
Orillia:		
Dann, H. F.	3,360 00	901 56
Muir, C. A.	3,120 00	
Oshawa:		
Coulson, L. F. D.	3,720 00	595 73†
Hodgson, N.	3,000 00	
Tremeer, F. A. M.	3,180 00	544 76
Ottawa:		
Appleton, E. L.	3,060 00	
Belanger, M. A.	3,180 00	
Boudreau, O. L.	3,300 00	
Bradley, J. D.	3,060 00	
Dickinson, W. H.	3,060 00	
Falconer, P.	3,060 00	
Forbes, S. H.	3,780 00	
Joly, J. V.	3,180 00	
MacCracken, J. A.	3,180 00	
Major, R. A.	3,060 00	541 60
Pratt, R. F.	4,500 00	
Quilty, S. P.	3,360 00	
Smith, R. M.	3,180 00	
Villeneuve, I. A.	3,000 00	
Owen Sound:		
Albright, L.	3,180 00	942 03
Noble, O. A.	3,060 00	1,041 98
Pembroke:		
Horwood, A. B.	3,120 00	
Raymond, G. E. L.	3,060 00	1,276 91
Peterborough:		
Mellis, W. H. L.	3,540 00	
Stewart, A. G.	3,060 00	718 29
Port Arthur:		
Morrison, M. K.	3,720 00	
Port Colborne:		
Campbell, C. D.	3,120 00	
St. Catharines:		
Clarke, R. F.	3,840 00	
Cunningham, L. P.	3,060 00	
Sault Ste. Marie:		
Wetherall, J. W.	3,540 00	
Smiths Falls:		
Nesbitt, T. B.	3,180 00	936 44
Stratford:		
Ballantyne, W. M.	3,180 00	1,294 54
Watt, R. N.	3,540 00	
Sudbury:		
Hall, R. H.	3,840 00	
Parker, E. J.	3,000 00	
Trainor, C. J.	3,000 00	
Timmins:		
Charron, G. E.	3,720 00	
Rymer, D.	3,180 00	682 56

	Salary rate	Travelling expenses
Toronto:		
Babcock, L. A.	3,240 00	
Bartlett, P. A.	3,300 00	
Barton, R. W.	3,780 00	939 15†
Blanchard, B. R.	3,180 00	
Boyd, J. A.	3,000 00	
Bradley, L. W.	3,300 00	
Brown, M. D. S.	3,180 00	
Buchanan, F. M.	3,480 00	
Buckley, G. A.	3,960 00	
Burrows, W. J. H.	3,060 00	
Butt, F. C.	3,300 00	
Caswell, I. R.	3,060 00	786 95
Chadwick, W. H. (Oct. 14)	3,000 00	
Charters, E. C.	3,060 00	
Clark, D. G.	3,300 00	
Collins, A. B.	3,600 00	839 61
Collins, G. S.	5,100 00	
Collins, R. G.	3,300 00	
Condy, W. F.	4,020 00	1,283 00
Conlon, H.	3,660 00	
Cook, M. W.	3,480 00	
Cooper, N. R.	3,360 00	1,681 11
Coulson, R.	3,060 00	
Crosdale, R. C.	3,360 00	1,442 80
Davison, W.	4,080 00	
Day, H. N.	3,000 00	
Devlin, J. D.	3,000 00	791 84
Dickie, W. H.	3,180 00	
Doughty, H. A.	3,000 00	
Drage, A. L.	3,060 00	
Dunham, A. G.	3,660 00	
Dunsmore, C. P.	4,260 00	
Dwyer, J. F.	4,680 00	543 35
Ellison, O. E. T.	3,600 00	
Ennis, H. R.	3,600 00	1,461 50
Farley, J.	3,300 00	
Ferrier, A. R.	3,480 00	
Fleet, H. E.	3,840 00	
Fortier, E. C.	3,000 00	
Foster, J. R.	3,780 00	
Gibson, G. A. L.	4,320 00	
Girardot, F. R.	4,260 00	
Graham, N. E.	3,120 00	
Gray, L. H.	3,120 00	
Gray, R. M.	3,060 00	
Griffin, E. H.	3,180 00	1,037 35
Helm, E. W.	3,300 00	587 56
Hosken, S. G.	4,380 00	
Hurley, H. P.	3,180 00	
Irwin, D. K.	3,000 00	
Jackson, J. L. (June 1)	4,140 00	
Jones, C. L.	3,420 00	
Jones, P. G.	4,560 00	
Kenmure, J. W.	3,000 00	
Kidd, G. H.	3,120 00	1,665 32†
Leahy, A. P.	3,480 00	2,538 10
Lukey, R.	3,000 00	664 40†
MacBride, M. H.	3,480 00	1,418 26
MacCarthy, R.	3,240 00	
MacCrimmon, P. C.	3,180 00	
MacMillan, W. H.	3,180 00	
Mangan, M. F.	3,360 00	
Marentette, J. C.	3,180 00	
Toronto—*Concluded*		
Matthews, B. J.	3,300 00	
McArthur, W. R.	3,000 00	
McCaul, R. M.	3,000 00	
McCullagh, D. G.	3,660 00	
McFarquhar, C. C.	3,720 00	1,297 06†
McIrvine, M.	3,300 00	539 82†
McKay, F. A.	3,240 00	1,706 28
McLaughlin, D. H.	3,780 00	1,073 46
McRoberts, J.	3,180 00	
Merrill, E. L.	4,260 00	1,423 57
Metcalfe, A. C.	3,060 00	
Miller, W.	3,060 00	
Monahan, J. J.	3,060 00	
Morrison, C. R.	3,600 00	1,636 74
Mortimer, R. C.	3,000 00	
Morton, J. T.	3,660 00	
Murphy, D. F.	3,360 00	1,040 08
Murphy, M. L.	3,000 00	
Murray, A. G.	3,120 00	
Nash, T. H.	3,360 00	
Neville, G. E.	3,180 00	
Ord, G. L.	3,360 00	
Page, H. J.	3,060 00	
Phillips, T. A.	3,600 00	
Poyser, J. R. (Oct. 23)	3,600 00	
Prada, L.	3,300 00	653 15
Putman, C. E.	3,420 00	
Rackham, A.	4,260 00	
Raper, C. S.	3,780 00	634 89
Richardson, W. E.	3,660 00	
Russell, W. J.	3,660 00	
Sabine, C. M.	3,060 00	
Sauriol, B.	3,000 00	3,487 40†
Scott, W. G.	3,720 00	
Sewell, F. F.	3,060 00	
Sharrer, J. A.	3,720 00	5,790 44†
Shaw, S. J.	3,060 00	
Simons, L. G.	3,000 00	1,610 33†
Smith, A. J.	3,180 00	552 53
Sneath, J. F.	3,060 00	
Spencer, H.	3,000 00	
Stevenson, R.	3,600 00	512 48
Stickle, W. G.	3,300 00	
Sullivan, B. G.	6,900 00	1,362 07
Temple, J. W.	5,340 00	796 86
Toy, J.	3,000 00	
Treleaven, K. N.	4,440 00	507 85
Trent, R. O.	3,180 00	
Walker, J. B.	3,660 00	
Webb, E. V.	3,000 00	
Weir, W.	3,060 00	
Welter, F. L.	3,660 00	
Wheeler, W.	3,060 00	
Wilburn, E. A.	3,060 00	
Woods, H. J.	3,060 00	
Wright, F. M.	3,000 00	
Wright, W. E.	3,720 00	889 20
Trenton:		
Russell, J. W.	3,000 00	
Welland:		
Cassels, J. M.	3,060 00	921 53
Ovenden, H. D. E.	3,540 00	

	Salary rate	Travelling expenses
Weston:		
Banting, E. D.	3,540 00	
Windsor:		
Bound, F. G.	3,060 00	
Coristine, H. B.	3,180 00	673 31
Dalley, G. F.	3,060 00	
Ferguson, F. P.	3,300 00	
Holmes, W. M.	3,540 00	
Linegar, J.	3,540 00	1,520 60†
McMordie, W.	3,180 00	
Monforton, P. N.	3,000 00	
Petrimoulx, L. A.	3,180 00	
Simmons, N. G.	3,060 00	
Stratton, H. C.	4,500 00	
Woodstock:		
Poste, R. E.	3,120 00	
Manitoba		
Brandon:		
Bain, A. O.	3,540 00	
Dillistone, E. F.	3,180 00	618 60
Winnipeg:		
Anderson, R. G.	3,720 00	
Bate, R. M. J.	3,660 00	
Bouttel, M. E.	3,060 00	
Brown, A. F.	3,780 00	517 70
Campbell, M.	3,480 00	840 95
Chesley, J. A.	3,060 00	
Clarkson, P. K.	3,300 00	
Coombes, H. N. S.	3,060 00	612 25
Cumming, A. B.	3,180 00	
Darracott, W. H. L.	4,740 00	
Duncan, W.	4,080 00	952 60
Froom, J. R.	3,300 00	
Gerry, E. W.	3,300 00	
Halford, W. E. G.	3,000 00	
Hamilton, D. K.	3,300 00	853 13
Heap, J. F.	3,600 00	2,159 25
Hignell, G. E.	3,060 00	
Hudson, C. R.	4,740 00	
Kenyon, W. G.	3,060 00	1,812 25
Kristjansson, J. F.	3,540 00	690 96
Landon, C.	3,660 00	552 06
Lang, P.	3,060 00	
Laycock, H. O.	3,060 00	
Lewis, R. N.	3,060 00	
Luders, T. C.	3,780 00	695 01
Lysecki, J. J.	3,540 00	766 46†
MacDonald, W. S.	3,360 00	944 55
MacVicar, G. D.	3,000 00	
McCauley, G. A.	3,840 00	843 20
McCreath, C.	3,900 00	
McGuinness, F. G.	3,600 00	972 51†
McLeod, M. C.	3,180 00	
Nash, F. C.	3,060 00	
Parker, J. H.	3,180 00	
Phelan, P. G.	3,300 00	
Pilgrim, F. W. H.	3,060 00	
Reid, T. H.	3,060 00	
Rhodes, F.	3,060 00	596 24
Roh, A. K.	3,180 00	
Rudd, W. R.	3,060 00	
Ruth, R. H.	3,060 00	
Winnipeg—*Concluded*		
Taylor, J. S.	3,180 00	
Thompson, H. J.	3,360 00	
Turnbull, W.	3,120 00	1,820 79
Vance, D. A.	3,060 00	
Waldram, E. L.	3,000 00	
Wayling, G.	3,600 00	1,458 14
White, F. J.	6,000 00	2,163 22
Winter, G. E.	3,240 00	
Wood, J. E.	3,180 00	
Saskatchewan		
Moose Jaw:		
Waite, E. J.	3,540 00	
North Battleford:		
Shaw, J. A. D.	3,120 00	
Prince Albert:		
Conroy, T. J. E.	3,540 00	
Regina:		
Butler, C. N.	3,300 00	
Hitchcock, F. C.	3,480 00	1,721 17†
Johnston, R. L. H.	3,000 00	
Johnston, W. D.	3,180 00	1,109 40
Reid, R. J.	3,180 00	611 00
Robinson, H. L.	3,840 00	
Softley, I. C.	3,060 00	648 25
Saskatoon:		
Bowers, R.	3,720 00	
Butler, P. St. G.	3,000 00	
Gray, R. E.	3,000 00	
Jory, G. S.	3,060 00	674 33
Porter, W. D.	3,180 00	2,281 30
Simmons, A. E.	3,180 00	776 38
Woolner, H. K.	3,180 00	
Yorkton:		
Panser, R. C.	3,120 00	
Alberta		
Blairmore:		
Lote, F. J.	3,180 00	
Calgary:		
Annand, R. G.	3,060 00	
Bullard, W.	3,360 00	
Duncan, J.	3,060 00	1,121 16
Jenkins, T.	3,060 00	
Jones, E. L.	3,060 00	
Martin, S. G.	3,780 00	
McCadden, C.	3,180 00	660 70
McLaren, W. L. (to Dept. of National Revenue, Sept. 8)	3,000 00	
Parsons, A. J.	3,180 00	
Ricks, L. J.	3,000 00	
Sawyers, C. E.	3,060 00	
Smith, J. J.	3,540 00	
Stuart, D. A.	3,180 00	823 22
Valens, H. H.	3,360 00	
Van Larken, T. J.	3,360 00	
Wares, D. E.	3,000 00	
Wilson, E. J.	3,120 00	

	Salary rate	Travelling expenses
Drumheller:		
Sanders, V. Q.	3,120 00	
Edmonton:		
Atkin, W.	3,000 00	
Black, H. R.	3,000 00	
Cameron, P. I.	3,060 00	
Carnill, W.	4,740 00	2,870 02†
Davison, E. H.	3,060 00	
Fitzpatrick, R. C.	3,060 00	700 27
Flynn, S. T.	3,000 00	
Gascoyne, H.	3,060 00	
Gellibrand, G.	3,060 00	731 06
Gibson, M. M. (Mar. 5)	3,480 00	897 10†
Grodeland, J. I.	3,000 00	
Lyons, K. G.	3,060 00	
MacDonald, J. F.	3,180 00	637 25
McClements, J. S.	3,180 00	820 83
Moraw, W. C.	3,420 00	
Parson, S.	3,300 00	
Paterson, W. G.	3,300 00	
Radke, A.	3,300 00	
Smitten, W.	3,600 00	1,884 69
Thomas, D. R.	3,000 00	
Wall, C. E.	3,060 00	602 23
Lethbridge:		
Lynn, J.	3,540 00	1,117 96†
Parker, J. M.	3,180 00	556 35
Snow, H. M.	3,060 00	541 55
Medicine Hat:		
McLane, J. W.	3,120 00	
British Columbia		
Chilliwack:		
Lockwood, E. J.	3,120 00	
Kamloops:		
Duthie, J. F.	3,120 00	
Linnell, W. H. B.	3,060 00	
Kelowna:		
Topley, E. J.	3,300 00	
Nanaimo:		
Carrigan, J. T.	3,000 00	
Heller, C. W.	3,180 00	1,667 95
Roberts, O. D.	3,060 00	
Nelson:		
Wallach, G. C.	3,000 00	
New Westminster:		
Bourque, R. R. J.	3,180 00	1,803 00
Kennedy, R. M.	3,060 00	909 69
Welsh, E. A.	3,840 00	
Port Alberni:		
Allan, W. J.	3,120 00	
Prince George:		
Forrester, W. L.	3,120 00	
Vancouver:		
Alexander, M.	3,000 00	
Anderson, W. G.	3,180 00	
Banks, C. H.	3,600 00	
Barnett, L.	3,000 00	
Begg, W. T.	3,300 00	
Bennett, J.	3,000 00	752 45
Bradbury, E. R.	4,080 00	
Bryce, T. W.	3,000 00	
Burns, J. H.	3,000 00	
Caswell, A. M. (May 12)	3,240 00	
Cole, C. M.	3,840 00	
Dalgleish, A.	3,480 00	
Davidson, R. J.	3,060 00	
Dickins, F. C.	3,060 00	
Etchell, C.	3,480 00	
Finnsson, G. A.	3,180 00	
Foy, F. C.	3,660 00	
Galbraith, H. T.	3,180 00	
Gilbert, L.	3,000 00	
Goodman, H. E.	3,660 00	
Grant, H.	3,000 00	
Halstead, W.	3,000 00	
Hamilton, F. A.	3,180 00	
Hood, A. W.	3,060 00	
Horrobin, W.	4,080 00	
Jackson, R. E.	3,660 00	
Joyce, C. W.	3,180 00	
Keetch, H.	4,740 00	
Kyle, S. H.	3,480 00	
Laing, N. H.	3,060 00	
Lanning, R. E.	3,180 00	
Leigh, W. J.	3,120 00	1,482 82
MacCulloch, F.	3,060 00	
MacInnes, C. W.	3,060 00	
MacKay, H. M.	3,000 00	
McGee, E. R.	3,000 00	
McKinstry, W.	5,700 00	2,467 11
McLarty, A.	3,000 00	
McLean, N. A.	3,060 00	
Moreton, F. E.	3,000 00	
Morley, E. S.	3,240 00	
Murray, M. K.	3,000 00	
Neish, J.	3,780 00	
Newton, J. A.	3,000 00	
Nicholson, A. L.	3,180 00	
Nicol, W.	3,300 00	
Noakes, A. E.	3,180 00	
Norman, D. L.	3,180 00	
Oliver, H. C. (to Dept. of National Revenue, Jan. 18)	3,000 00	
Olver, E. H.	3,360 00	
Oshaski, T. A.	3,060 00	
Partriquin, P. H.	3,000 00	
Philley, H. C.	3,180 00	
Pomfret, S. J.	3,840 00	
Robertson, J. E.	3,240 00	1,011 72
Smith, C. E.	3,060 00	
Smith, G. A.	3,060 00	793 25
Stephenson, D. J.	4,740 00	
Stephenson, N. L.	3,000 00	
Stone, W. G.	3,120 00	1,605 54
Sword, J. B. D.	3,480 00	

	Salary rate	Travelling expenses
Vancouver—*Concluded*		
Thomas, E. W.	4,260 00	
Warrior, R. W.	3,060 00	775 47
Williams, E.	3,660 00	
Wood, J. E.	3,540 00	651 93
Vancouver North:		
Hayes, R.	3,060 00	
Vernon:		
Clarke, K. G.	3,120 00	
Victoria:		
Beach, J. E.	3,180 00	508 44
Loggie, J. H.	3,300 00	
Mudge, C. A.	3,840 00	
Rutherford, W. D.	3,000 00	
Smith, H. W.	3,000 00	
Stewart, H. M.	3,180 00	
Tuckwell, A. W.	3,000 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Nova Scotia	
Amherst:	
Reid, A. B.	$ 990 47
Bridgewater:	
Morrison, B. C.	1,379 93
Halifax:	
Caldwell, E. L.	509 49†
Crandall, S. E.	655 53
Kentville:	
Ruffee, G. H.	580 62
New Glasgow:	
MacDonald, R. H.	510 99†
Muirhead, C. W.	2,071 32
Rundle, E.	516 07†
Sydney:	
Gillis, K. E.	588 13†
MacNeil, J.	626 47†
Redmond, C. H.	500 50
Truro:	
Chisholm, H. K.	631 40
Yarmouth:	
King, W. D.	714 22
Wright, A. R.	799 75
Prince Edward Island	
Charlottetown:	
Bruce, E.	607 44†
Bryanton, S. C.	907 39
McKearney, F. A.	1,299 93
New Brunswick	
Campbellton:	
Leger, C. J.	1,367 50
Thomas, K.	588 40†
Moncton:	
Anderson, E. C.	1,663 66†
Hillcoat, W. A.	1,620 62
Huffman, L. H.	619 01
McClure, C. E.	822 70
Steeves, A. N.	676 86
Steeves, E. G.	990 37
White, C. A.	1,140 36†
Saint John:	
Foster, E. L.	2,423 09†
Pearson, B.	1,210 99
Woodworth, R. C.	537 40
Sussex:	
Forbes, L. R.	1,310 81†
Woodstock:	
Hay, H. D.	959 86†
Quebec	
Chandler:	
Thibault, R.	1,639 14
Chicoutimi:	
Duperre, G.	1,011 11
Lamontagne, F.	682 39
Hull:	
Pharand, J. B.	820 84
Joliette:	
Gagnon, J. H.	1,062 02†
La Malbaie:	
Boily, A.	566 55
Montreal:	
Ashworth, A. W.	549 85†
Bissonnette, L. H.	698 97
Caya, J. J.	1,757 77†
Duquette, L. P. E.	577 79
Gagnon, A.	1,326 93
Gaudette, F.	996 65
Guimont, V.	688 24
Lamarre, R.	4,333 33†
Laporte, J.	1,398 10
Leonard, J. E. R.	1,120 97
Lesage, P.	1,379 02
Marcoux, R. L.	625 24†
Melancon, L.	568 46
Morinville, J. M.	606 80
Perras, F. P.	923 70
Primeau, C. H.	1,019 84
Smith, P. J.	1,809 89
Tessier, G. J.	1,112 32
Tougas, R.	1,424 01
Vezina, R.	931 03
Quebec:	
Lefebvre, M.	541 42
Lemyre, G.	794 01
Lessard, T.	669 36
McGoldrick, J. A.	697 78
Roy, R.	814 12
Talbot, G.	920 95
Rimouski:	
Bernier, J. G.	2,278 80
Lebel, J. E. G.	1,113 55
Riviere du Loup:	
Verreault, L. P.	1,186 28
Rouyn:	
Deschenes, R. A.	1,164 93
Lemay, F. L.	1,209 26
St. Hyacinthe:	
St. Germain, J. H. L.	604 55
Sherbrooke:	
Archambault, C.	682 76
Mercier, B.	666 12
Pelletier, A.	1,008 49
Thetford Mines:	
Poulin, L.	640 09
Three Rivers:	
Chartray, J. A. M.	854 16
Ontario	
Bracebridge:	
Anderson, H. L.	686 50
Brantford:	
Bennett, H. W.	1,764 34†
Chatham:	
McMordie, W.	945 92
Collingwood:	
Johnston, J. W.	825 66
Cornwall:	
Beaulieu, R. W.	1,120 62
Lapointe, J. A.	714 25
Fergus:	
Denny, J. A.	736 60†
Fort William:	
Hopper, H.	1,138 06
Hurst, V. G.	1,049 90
Nairn, W. S.	1,126 16
Guelph:	
Weiler, A. L.	619 58
Hamilton:	
Turley, T.	1,845 21
Kirkland Lake:	
Mitchell, C. M.	822 25
London:	
Plewes, H. R.	706 61
Slade, R. E.	2,637 83
New Toronto:	
Pulker, H. E.	561 63†

	Travelling expenses
North Bay:	
Handley, A. B.	2,578 13
Orillia:	
Hill, J. G.	575 94
Oshawa:	
Owen, D.	509.61
Ottawa:	
Beauregard, R.	990 53
Johnston, H.	2,150 45
O'Neil, M.	3,690 92†
Thomson, K. K. ..	607 31†
Williams, E.	4,023 09†
Port Arthur:	
Newfield, G.	832 73
Sudbury:	
Denton, E. F.	594 24
Timmins:	
McDonald, D. A. ..	826 87
Shaw, A. L.	742 00
Toronto:	
Baker, E. A.	693 70
Booth, A. E.	1,592 40
Caird, W. J. M. ..	716 38†
Carr, E.	1,418 15
Godfrey, R. C.	876 74
Grant, C. L.	904 50†
Lawie, C.	1,007 43†
Lemay, A. G.	1,746 30
McLellan, E. N. ...	936 03†
Muirhead, W. D. .	2,190 83†
Phillips, T. A.	1,276 33
Saunders, Y. T. ..	1,253 93
Shaw, S. J.	599 85
Van Ark, W.	2,993 21†
Woollacott, W. E.	2,931 45†
Trenton:	
McMartin, J. A. ..	1,358 35
Windsor:	
Hatfield, W. H.	830 82

	Travelling expenses
Manitoba	
Brandon:	
Muir, W. A.	626 75
Winnipeg:	
Crookshanks, E. J. .	1,418 78
Johnston, S. B.	773 65
MacTavish, R. J. .	2,114 87
Oberlin, C. W.	1,111 90
Warde, L.	652 15
Saskatchewan	
Moose Jaw:	
Grieve, T. L. H. ...	667 46
McIntyre, H. A. ..	1,764 01
Young, D. J.	760 20
Prince Albert:	
Turnbull, I. G.	1,226 67
Regina:	
Govan, J.	706 75
Kerley, G. E.	624 55
Potvin, G. T.	598 50
Saskatoon:	
Esson, E.	3,410 21†
Frere, G. H. B. ..	683 65
McKay, C. M. ...	879 64
Alberta	
Calgary:	
Tatham, R. W.	897 55
Edmonton:	
Davies, R. D. ...	673 18
Gates, M.	685 00
Hopkins, E.	836 70†
Kimmitt, R. J.	924 34
Page, J. N.	647 25
Peel, R. W.	515 23
Pollard, C. W.	950 73
Stephure, J. A. ...	1,156 16

	Travelling expenses
British Columbia	
Cranbrook:	
Rushcall, L. A.	890 87
Kamloops:	
Noble, A. F.	1,089 07
Kelowna:	
Balsillie, D. G.	779 26
Chapman, R. V. ...	793 85
Nanaimo:	
Bulloch, G.	704 95
Nelson:	
Robb, J. W.	902 57
New Westminster:	
Hulks, E. C.	563 10
Penticton:	
Fuller, A. J. R. ...	1,404 97
Vancouver:	
Shaw, F. W.	532 04
Vernon:	
Butcher, C. S.	738 81
Victoria:	
Petersen, A.	1,650 83
Northwest Territories	
Yellowknife:	
*Johnson, J. A.	1,500 00
Yukon Territory	
White Horse:	
*Fox, J. H.	1,500 00
*Mellway, R. G. ...	1,500 00
England	
London:	
*Bennett, H. W. ...	2,088 00
*Thomson, K. K. ...	1,944 00

* These employees received living allowances at the annual rates listed.

† These items include amounts charged to other accounts as follows: Vote 134, $1,012.94; Vote 148, $68,269.90.

Suppliers receiving $10,000 or over

NOTE.—Payments to contractors on public works contracts of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

DEPARTMENT OF LABOUR

The Bell Telephone Company of Canada, Montreal, $14,528.96; Government of Canada—Central Mortgage and Housing Corporation, $17,689.07, National Film Board, $40,992.82, Department of National Revenue, $40,761.13, Post Office Department, $30,133.68, Department of Public Printing and Stationery, $205,925.08, Unemployment Insurance Commission, $67,089.06, Department of Veterans Affairs, $37,469.46, War Assets Corporation, $96,843.60; Canada Packers Limited, Montreal, $17,157.83; Canadian National Railways, Montreal, $401,763.50; Canadian Pacific Railway Company, Montreal. $25,551.49; Hamilton Health Association, Hamilton, Ont., $38,828.85; International Business Machines Co. Ltd., Toronto, $11,361.40; Might Directories Ltd., Montreal, $14,937.77; National Sanatorium Association, Muskoka, Ont., $18,426.79; Queen Alexandra Sanatorium, London, Ont., $19,079.06; R.C.A. Victor Co. Ltd., Montreal, $10,862.07; Sanatorium Board of Manitoba, Winnipeg, $20,764; R. C. Smith & Son Ltd., Toronto, $67,034.21; University of Toronto, $40,922.47; Vancouver School Board, $15,034.22.

UNEMPLOYMENT INSURANCE COMMISSION

The Bell Telephone Company of Canada, Montreal, $95,398.40; Brink's Express Company of Canada, Limited, Montreal, $11,151; British Columbia Telephone Company, Vancouver, $16,135.24; Government of Canada—Post Office Department, $703,314.15, Department of Public Printing and Stationery, $502,274.41, Department of Public Works, $1,565,418.33; Canadian Bank Note Company, Limited, Ottawa, $69,660.30; Canadian Corps of Commissionaires, $105,754.70; Canadian National Express, Montreal, $13,482.25; Canadian National Railways, Montreal, $149,686.99; Canadian National Telegraphs, Montreal, $22,091.31; Canadian Pacific Air Lines, Limited, $48,529.42; Canadian Pacific Railway Company, Montreal, $93,813.50; R. C. Smith and Son, Limited, Toronto, $53,716.16; Trans-Canada Air Lines, Montreal, $17,496.22.

Appendix

UNEMPLOYMENT INSURANCE FUND

Balance Sheet as at March 31, 1949

ASSETS

Cash on deposit with Receiver General		15,873,583 64
Government's contribution—balance due for 1948-49		228,111 35
Amount on deposit with chartered banks for redemption of benefit warrants		475,000 00
Advances to Local offices for payment of benefits by cash		1,088,000 00
Investment Securities:		
Dominion of Canada Bonds—book value (per schedule 1)	517,579,490 33	
Accrued interest	4,569,781 04	
		522,149,271 37
		$539,813,966 36

LIABILITIES

Unredeemed benefit warrants	832,866 44	
Contributions—refundable to unlocated persons	792 22	
		833,658 66
Deposits from employers under bulk payment method		2,562,368 21
Balance at credit of fund:		
Balance, March 31, 1948	455,825,840 46	
Add—Net revenue for year ended March 31, 1949	80,592,099 03	
		536,417,939 49*
		$539,813,966 36

*See comment on page K—33.

Statement of Revenue and Expenditure for year ended March 31, 1949

REVENUE

Contributions—Employers and Employees:		
Stamp method	47,151,426 53	
Meter method	14,564,162 31	
Bulk payment method	22,303,978 24	
Armed Services	14,660,346 89	
Miscellaneous	45 58	
		98,679,959 55
Contributions—Government of Canada (20 per cent)		19,735,991 91
Fines received		8,269 08
Income from Investments:		
Net interest earned after provision for amortization of premium and accumulation of discount	12,087,314 50	
Profit on sale of Securities	26,003 06	
		12,113,317 56
		$130,537,538 10

EXPENDITURE

Benefit payments	49,945,439 07
Net revenue	80,592,099 03
	$130,537,538 10

UNEMPLOYMENT INSURANCE FUND—*Continued*

SCHEDULE I

Details of Investment Securities as at March 31, 1949

Maturity	Rate	Par Value	Cost	Amortization	Book Value	Value Per $100	Yield	Accrued Interest
Dominion of Canada	%	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	%	$ cts.
Nov. 1, 1950	1¾	28,857,000 00	29,090,599 50	111,849 88	28,978,749 62	100 42	1·48	210,415 62
Nov. 1, 1951	1¾	22,000,000 00	22,000,000 00	.....	22,000,000 00	100 00	1·75	160,416 67
*June 15, 1950-51	3	38,219,000 00	39,602,848 00	699,397 52	38,903,450 48	101 79	2·30	334,416 25
Feb. 1, 1950-52	3¼	9,288,000 00	9,775,178 36	487,178 36	9,288,000 00	100 00	3·25	50,310 00
Oct. 1, 1949-52	3	10,370,000 00	10,524,206 25	140,537 37	10,383,668 88	100 13	2·73	155,550 00
*Mar. 1, 1952-54	3	31,624,000 00	32,696,990 00	358,126 83	32,338,863 17	102 26	2·52	79,060 00
June 1, 1950-55	3	6,000,000 00	6,240,500 00	174,670 83	6,065,829 17	101 10	2·04	60,000 00
*Nov. 1, 1953-56	3	20,361,000 00	20,907,737 50	73,207 10	20,834,530 40	102 33	2·66	254,512 50
May 1, 1954-57	3	22,537,000 00	23,141,293 75	174,798 61	22,966,495 14	101 91	2·60	281,712 50
Nov. 1, 1949-59	4½	43,446,000 00	47,639,605 00	3,658,061 54	43,981,543 46	101 23	2·37	814,612 50
Jan. 1, 1956-59	3	28,168,000 00	28,974,185 00	203,450 85	28,770,734 15	102 14	2·65	211,260 00
June 1, 1957-60	3	32,873,000 00	33,983,596 25	217,581 00	33,766,015 25	102 72	2·63	328,730 00
Feb. 1, 1959-62	3	64,000,000 00	65,580,415 00	232,648 53	65,347,766 47	102 11	2·75	320,000 00
Oct. 1, 1959-63	3	74,616,000 00	76,654,177 50	303,916 33	76,350,261 17	102 32	2·74	1,119,240 00
Sept. 1, 1961-66	3	75,818,000 00	77,866,888 75	263,305 78	77,603,582 97	102 36	2·77	189,545 00
		508,177,000 00	524,678,220 86	7,098,730 53	517,579,490 33	.....	.....	4,569,781 04

* Redeemable at 101. Average weighted yield 2·53%.
Amortization and yield calculated to call date.

UNEMPLOYMENT INSURANCE FUND—*Concluded*

Comment

The Balance Sheet published in the Annual Report of the Unemployment Insurance Commission shows an amount of $529,535,437.38 to the credit of the Fund, the difference being due to the fact that it was necessary to take into the accounts of the Government of Canada certain transactions of April, 1949 applicable to the fiscal year 1948-49.

A reconciliation follows:

Credit balance as per Balance Sheet published in the Annual Report of the Unemployment Insurance Commission			529,535,437 38
Add—Credits			
Contributions—Employers and employees		6,686,196 79	
Government's contribution—			
Balance of Votes 139 and 590	3,103,000 00		
Deduct Balance due March 31, 1949	2,793,871 99		
		309,128 01	
Balance due for 1948-49		228,111 35	
			7,223,436 15
			536,758,873 53
Deduct—Debits			
Reimbursement of chartered banks for cash payments of benefits			340,934 04
Credit balance as per the above Balance Sheet			$536,417,939 49

LEGISLATION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	3,763,151 61
Revenues—	
Ordinary	131,727 26
Net Charge	$3,631,424 35

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[11] Insurance, Pension and Guaranty Accounts			
(c) Pension and Retirement Funds		22,267 15	22,267 15
[13] Sundry Suspense Accounts	34 92		34 92
	$ 34 92	$ 22,267 15	$ 22,302 07

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page L-10 of this section.

GENERAL NOTE.—There are two appendices to this section. The first contains details of indemnities and travelling and living expenses paid to Members of the Senate in 1948-49; the second contains similar information in respect of Members of the House of Commons.

REVENUES

THE SENATE

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Privileges, Licences and Permits	58,083 53	61,983 79
B Services and Service Fees	1,964 73	1,757 09
Refunds of Expenditure		75 68
Total Ordinary	$ 60,048 26	$ 63,816 56

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Fees on Private Bills	62,927 29	
Less—Fees on Private Bills refunded	4,843 76	
		58,083 53
B Services and Service Fees:		
Certified copies of Acts of Parliament		1,964 73
Total Ordinary		$ 60,048 26

Certified correct.

L. C. MOYER,
Clerk of the Senate.

HOUSE OF COMMONS

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Privileges, Licences and Permits	71,675 00	12,300 00
B Refunds of Expenditure	4 00	
Total Ordinary	$ 71,679 00	$ 12,300 00

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Fees on Private Bills	71,300 00	
Registration Fees, Parliamentary Agents	375 00	
		71,675 00
B Refunds of Previous Years' Expenditures		4 00
Total Ordinary		$ 71,679 00

Certified correct.

ARTHUR BEAUCHESNE,
Clerk of the House of Commons.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		THE SENATE			
		The Speaker of the Senate—			
L–5	Stat.	Salary and Motor Car Allowance	7,000 00	7,000 00	7,000 00
L–5	150	Allowance in lieu of Residence	3,000 00	3,000 00	3,000 00
		Members of the Senate—			
L–5	Stat.	Indemnity to Senators	227,901 00	227,901 00	448,269 00
L–5	Stat.	Transportation Expenses	4,150 65	4,150 65	4,528 40
L–5	Stat.	Expense Allowances to Members of the Senate	165,280 56	165,280 56	176,079 76
L–5	Stat.	Annual Allowance to the Leader of the Government in the Senate	7,000 00	7,000 00	4,948 89
L–5	Stat.	Annual Allowance to the Leader of the Opposition in the Senate	4,000 00	4,000 00	2,827 93
L–5	734	*To provide for the payment of the full sessional indemnity for the session of 1947–48 to Members of the Senate for days lost through absence	21,000 00	16,425 00	10,635 00

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		THE SENATE—*Concluded*			
L–5	735	*To provide for the payment to each Member of the Senate who attended the second part of the present Session which resumed on January 26, 1948 of an amount representing the actual transportation and living expenses	5,000 00	3,689 65	3,839 45
L–6	151	General Administration	299,237 13	298,041 33	282,173 83
			743,569 34	*736,488 19*	*943,302 26*
		HOUSE OF COMMONS			
		The Speaker of the House of Commons—			
L–6	Stat.	Salary and Motor Car Allowance	7,000 00	7,000 00	7,000 00
L–6	152	Allowance in lieu of Residence	3,000 00	3,000 00	3,000 00
		Deputy Speaker of the House of Commons—			
L–6	Stat.	Salary	4,000 00	4,000 00	4,000 00
L–6	153	Allowance in lieu of Apartments	1,500 00	1,500 00	1,500 00
		Members of the House of Commons—			
L–6	Stat.	Indemnity to Members, including additional Indemnity to the Leader of the Opposition.	711,025 00	711,025 00	1,247,135 00
L–6	Stat.	Motor Car Allowance—Leader of the Opposition	2,000 00	2,000 00	2,000 00
L–7	Stat.	Travelling Allowances to Members	15,352 44	15,352 44	14,173 67
L–7	Stat.	Expense Allowances to Members	482,734 48	482,734 48	485,855 72
L–7	738	*To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence	15,000 00	8,440 00	10,550 00
L–7	739	*To provide for the payment to each Member of the House of Commons who attended the second part of the session which resumed on January 26, 1948 of an amount representing the actual transportation and living expenses	14,000 00	11,675 28	10,008 45
L–7	154, 736, 591	General Administration — Estimates of the Clerk	875,656 95	862,464 04	766,643 73
L–8	155, 737, 592	Estimates of the Sergeant-at-Arms	461,900 00	461,100 38	430,631 86
L–8	156	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons	2,800 00	2,800 00	2,800 00
L–9	157	*To provide for payment to each member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant	56,000 00	44,130 30	26,128 90
L–9	740	To provide for the Canadian share of Expenses of the Empire Parliamentary Association	7,200 00	7,200 00	
L–9	741	To provide for an annual allowance to the Deputy Chairman of Committees	2,000 00	2,000 00	
			2,661,168 87	*2,626,421 92*	*3,011,427 33*
		GENERAL			
L–9	158, 742, 593	Printing of Parliament, including salaries of staff of the Joint Distribution Office	285,000 00	271,691 59	269,725 20
		LIBRARY OF PARLIAMENT			
L–10	159, 743	General Administration	128,206 42	126,425 91	102,716 72
		PENSIONS AND OTHER BENEFITS			
L–10	160	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.	700 00	700 00	700 00
L–10	Stat.	Gratuities to families of deceased employees	1,424 00	1,424 00	
		Expenditures: from Appropriations not required for 1948-49			13,219 24
		Total Ordinary	$ 3,820,068 63	$ 3,763,151 61	$ 4,341,090 75

* Complete title is shown in the following details.

THE SENATE

Salary of the Speaker of the Senate, the Honourable J. H. King, Senate and House of Commons Act, c. 147, R.S. ..... $ 6,000 00
Motor Car Allowance, Speaker of the Senate, Appropriation Act, No. 5, c. 61, 1931 ..... $ 1,000 00
Vote 150 Allowance in lieu of Residence to the Speaker of the Senate ..... $ 3,000 00

Members of the Senate—Indemnity to Senators, Senate and House of Commons Act, c. 147, R.S. ..... $ 227,901 00
Members of the Senate—Transportation Expenses, Senate and House of Commons Act, c. 147, R.S. ..... $ 4,150 65

Payments were made as follows:—Twentieth Parliament—Fourth Session, December 5, 1947, to June 30, 1948: indemnities $129,071, (indemnities $200,254, and transportation expenses $4,228.40 were paid in 1947-48); Fifth Session, January 26, 1949: indemnities $98,830, and transportation expenses $4,150.65 (balance to be paid in 1949-50).

Details of payments are shown in Appendix 1, page L—12.

Members of the Senate—Expense Allowances to Members of the Senate, Senate and House of Commons Act, c. 147 R.S., as amended by c. 29, 1945 ..... $ 165,280 56

Details of payments are shown in Appendix 1, page L—12.

Members of the Senate—Annual Allowance to the Leader of the Government in the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 73, 1947 ..... $ 7,000 00

Payment was made to the Honourable W. McL. Robertson, Leader of the Government in the Senate.

Members of the Senate—Annual Allowance to the Leader of the Opposition in the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 73, 1947 ..... $ 4,000 00

Payment was made to the Honourable John T. Haig, Leader of the Opposition in the Senate.

Vote 734 To provide for the payment of the full sessional indemnity for the session of 1947-48 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct 21,000 00
Expenditures ..... $ 16,425 00

Details of payments are shown in Appendix 1, page L—12.

Vote 735 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the second part of the present Session which resumed on January 26, 1948, following the Christmas adjournment of Parliament on December 19, 1947, and ended on March 24, 1948, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on March 24, 1948, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present Session 5,000 00
Expenditures ..... $ 3,689 65

Details of payments are shown in Appendix 1, page L—12.

Vote 151 General Administration

		Estimates	Allotments	Expenditures
	Salaries and Wages	246,433 00	246,433 00	246,433 00
	Allotted from Vote 85, Salaries, etc.	15,804 13	15,804 13	15,804 13
A	Allowances	1,200 00	1,200 00	1,200 00
	Printing, Stationery and Office Equipment	6,500 00	6,650 00	6,590 44
	Newspapers and Periodicals for Reading Room	3,300 00	3,300 00	2,925 93
	Postage and Carriage of Mails	1,000 00	1,000 00	912 92
B	Debates, King's Printer, etc.	16,000 00	18,200 00	18,148 72
	General Expenses	9,000 00	6,650 00	6,026 19
		$ 299,237 13	$ 299,237 13	$ 298,041 33

As at March 31, 1949, there were 152 salaried employees being paid from this account, of whom 32 were permanent and 120 temporary. A list of those who were receiving salaries at annual rates of $3,000 or over on that date follows: L. C. Moyer, Clerk of the Senate, $10,000; H. Armstrong, $4,140; H. V. Attfield, $4,080; L. de Montigny, $5,400; H. H. Emerson, $5,700; G. B. Hagen, $4,260; G. S. Hawkins, $3,600; A. H. Hinds, $5,400; T. S. Hubbard, $3,540; M. I. Hutton, $3,060; B. P. Lake, $4,500; C. R. Lamoureux, $4,140; P. LaRocque, $4,080; C. B. Larose, $3,660; R. Larose, $5,700; T. E. Leitch, $3,060; J. F. MacNeill, $8,000; J. McDonald, $3,180; H. G. Perrault, $3,540; P. H. Shelton, $4,380; N. M. Wood, $3,180.

A The following employees receiving salaries at annual rates of $3,000 or over were receiving annual allowances as at March 31, 1949, at rates listed: H. V. Attfield, Private Secretary to the Speaker of the Senate, $600; C. R. Lamoureux, Gentleman Usher of the Black Rod, allowance in lieu of residence, $600.

B Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding English and French editions of the Debates of the Senate.

HOUSE OF COMMONS

Salary of the Speaker of the House of Commons, the Hon. G. Fauteux, Senate and House of Commons Act, c. 147, R.S. ..... $ **6,000 00**

Motor Car Allowance, Speaker of the House of Commons, Appropriation Act, No. 5, c. 61, 1931 ..... $ **1,000 00**

Vote 152 Allowance in lieu of Residence to the Speaker of the House of Commons ..... $ **3,000 00**

Salary of the Deputy Speaker of the House of Commons, W. R. Macdonald, Senate and House of Commons Act, c. 147, R.S. ..... $ **4,000 00**

Vote 153 Allowance in lieu of Apartments to the Deputy Speaker of the House of Commons ..... $ **1,500 00**

Members of the House of Commons—Indemnity to Members, including additional Indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S. ..... $ **711,025 00**

Indemnity was paid as follows:—Twentieth Parliament—Fourth Session, December 5, 1947 to June 30, 1948, $386,390 ($572,270 was paid in 1947-48); Fifth Session, January 26, 1949, payments on account, $314,635 (balance to be paid in 1949-50). The additional indemnity was paid to John Bracken, $7,768.79; George Drew, $2,231.21. Details of payments are shown in Appendix 2, page L—15.

Members of the House of Commons—Motor Car Allowance, Leader of the Opposition, Appropriation Act, No. 5, c. 61, 1931 ..... $ **2,000 00**

Payment was made to John Bracken, $1,553.70; George Drew, $446.30.

Members of the House of Commons—Travelling Allowances to Members, Senate and House of Commons Act, c. 147, R.S. ..... $ 15,352 44

Allowances were paid as follows: Twentieth Parliament—Fourth Session, $592.85; Fifth Session, $14,759.59. Details of payments are shown in Appendix 2, page L—15.

Members of the House of Commons—Expense Allowances to Members, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945 ..... $ 482,734 48

Details of payments are shown in Appendix 2, page L—15.

Vote 738 To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business or Order of the House, or on account of death during the present session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, An Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct 15,000 00

Expenditures ..... $ 8,440 00

Details of payments are shown in Appendix 2, page L—15.

Vote 739 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the second part of the present Session which resumed on January 26, 1948, following the Christmas adjournment of Parliament on December 19, 1947, and ended on March 24, 1948, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on March 24, 1948, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present session 14,000 00

Expenditures ..... $ 11,675 28

Details of payments, which were in respect of the Fourth Session of the Twentieth Parliament, are shown in Appendix 2, page L—15.

Votes 154, 736 and 591 General Administration—Estimates of the Clerk

		Estimates	Allotments	Expenditures
	Salaries	515,890 00	514,665 69	514,665 69
	Allotted from Vote 85, Salaries, etc.	6,316 95	6,316 95	6,316 95
A	Allowances	1,200 00	1,200 00	1,200 00
B	Printing, Stationery and Office Equipment	56,000 00	59,545 21	59,545 21
	Postage, Telegrams and Telephones	1,500 00	1,951 43	1,951 43
	Newspapers and Advertising	4,000 00	4,740 32	4,740 32
C	Expenses of Committees, Witnesses, etc.	75,000 00	75,000 00	70,578 89
D	Publishing Debates	205,000 00	201,061 88	192,290 08
E	Transportation of Mails—House to City Post Office—Session $8 per diem; Recess $50 per month	1,550 00	1,774 31	1,774 31
	Sundries, including 350 copies of the Parliamentary Guide	9,200 00	9,401 16	9,401 16
		$ 875,656 95	$ 875,656 95	$ 862,464 04

As at March 31, 1949, there were 280 salaried employees being paid from this vote, of whom 60 were permanent and 220 temporary. Those receiving salaries at annual rates of $3,000 or over on that date or at dates of separation (shown in parentheses) are listed below.

	Salary rate
Beauchesne, A., Clerk of the House of Commons	$ 10,000 00
Arsenault, A.	4,800 00
Ayotte, D. O.	3,900 00
Benson, A. B.	3,660 00
Boivin, D.	3,060 00
Boyce, C. W.	5,700 00
Burgess, A. L.	3,660 00
Buskard, W. W.	4,500 00
Butt, D. R.	4,380 00
Cameron, E. P.	3,180 00
Chasse, A.	3,420 00
Clinton, J.	4,140 00
Corkett, E. W.	3,540 00
Dubroy, G.	3,420 00
Dun, J. T.	5,700 00
Empringham, C. L.	4,500 00
Favreau, M.	3,120 00
Featherston, E. L.	4,500 00
Franklin, W. J.	6,000 00
Fraser, A. A.	6,000 00
Frenette, P. J. C.	4,020 00
Galbraith, F. W. S. (Mar. 31)	4,800 00
Graham, R. T. (Dec. 31)	6,900 00
Hill, L. C.	4,080 00
Howe, J. J.	4,500 00
Hubbard, T. S.	4,500 00
Huggins, H. M.	3,300 00
Jack, M.	3,960 00
Kearns, L.	3,060 00
Kipp, Y.	3,180 00
Mackey, J. H. (Jan. 31)	5,100 00
McEvoy, T. L.	3,420 00
Montgomery, T. R.	4,800 00
Naubert, A.	3,780 00
Oliver, H.	4,500 00
Ollivier, P. M.	6,000 00
Plouffe, A.	3,420 00
Price, N. L.	3,900 00
Robertson, J.	3,660 00
Schryburt, F.	4,200 00
Sherwood, H. C.	4,380 00
Smith, V. A.	3,180 00
Whitman, R. A.	3,900 00
Williams, J. L.	3,960 00
Young, E. C.	5,700 00

A Allowances of $600 per annum were authorized for the Secretaries of the Speaker and the Deputy Speaker. The allowance for the Secretary of the Speaker was paid to Y. Kipp, $600; the allowance for the Secretary of the Deputy Speaker to G. Giroux, $600.

B The Department of Public Printing and Stationery received $54,380.33.

C Expenditures for committees were—Prices, $66,212.61; Veterans Affairs, $2,113.42; Indian Act, $2,252.86.

Expenditures for the Prices Committee included: legal expenses, $20,625, of which $9,875 was paid to F. Monet, Montreal, and $10,750 to H. A. Dyde, Edmonton; accountants' services, $29,917.50, of which $23,487.50 was paid to Chartre, Samson, Beauvais, Gauthier and Cie., Quebec, $5,750 to J. R. M. Wilson and $680 to H. King, Montreal; travelling and living expenses, $3,348.33, of which $1,197.12 was paid to F. Monet, $1,186.04 to H. A. Dyde, and $690.32 to J. R. M. Wilson.

Expenditures for the Committee on Veterans Affairs included legal expenses of $1,125 and travelling and living expenses of $306.80, both paid to N. E. Lickers, Brantford.

D Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding English and French editions of the Debates of the House of Commons.

E Payment was increased by order of the House to $10 per diem during the session and $75 per month during the recess, effective November 18, 1948.

Votes 155, 737 and 592 Estimates of the Sergeant-at-Arms

	Estimates	Allotments	Expenditures
Salaries	393,600 00	391,745 30	391,745 30
Allotted from Vote 85, Salaries, etc.	5,000 00	5,000 00	5,000 00
Sundries	1,000 00	1,000 00	963 59
Joint Parliamentary Restaurant	41,000 00	26,930 94	26,930 94
Tradesmen and Others	19,000 00	35,623 76	35,099 76
Housekeeper's Contingencies	500 00	500 00	467 28
Transportation: Motor services, messenger service between the House and Government Printing Bureau, etc.	800 00	900 00	893 51
Unforeseen Expenses: By Order of the Board of Commissioners (Gratuities to retiring sessional messengers, etc.)	1,000 00	200 00	
	$ 461,900 00	$ 461,900 00	$ 461,100 38

As at March 31, 1949, there were 349 salaried employees being paid from this vote, of whom 43 were permanent and 306 temporary. A list of those who were receiving salaries at annual rates of $3,000 or over on that date follows: W. Jennings, $3,780; J. Laundy, $3,780; L. Martin, $3,120.

Vote 156 Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons 2,800 00

Expenditures $ 2,800 00

Vote 157 To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and pro rata for any period less than a year 56,000 00

Expenditures ..... $ 44,130 30

Payments were made as follows:

Name	Parliamentary Assistant to the Minister of:	Amount
L. E. Baker	National Defence	806 44
G. Belzile	Finance	4,000 00
J. A. Blanchette	National Defence	806 44
P. E. Cote	Labour	4,000 00
W. E. Harris	External Affairs	4,000 00
H. Lapointe	External Affairs	4,000 00
J. H. MacNaught	Fisheries	3,222 20
R. Maybank	Mines and Resources	4,000 00
R. W. Mayhew	Finance	777 76
R. McCubbin	Agriculture	4,000 00
G. J. McIlraith	Trade and Commerce	4,000 00
L. A. Mutch	Veterans Affairs	3,222 20
T. Reid	National Health and Welfare	3,766 63
J. Sinclair	Finance	806 44
W. A. Tucker	Veterans Affairs	233 33
R. H. Winters	Transport	2,488 86
		$ 44,130 30

Vote 740 To provide for the Canadian share of Expenses of the Empire Parliamentary Association 7,200 00

Expenditures ..... $ 7,200 00

Vote 741 To provide for an annual allowance to the Deputy Chairman of Committees ... 2,000 00

Expenditures ..... $ 2,000 00

Payment was made to W. H. Golding.

GENERAL

Votes 158, 742 and 593 Printing of Parliament, including salaries of staff of the Joint Distribution Office

	Estimates	Allotments	Expenditures
Salaries	15,256 50	15,256 50	12,671 93
A Printing, Printing Paper and Binding	269,743 50	269,743 50	259,019 66
	$ 285,000 00	$ 285,000 00	$ 271,691 59

As at March 31, 1949, there were 6 salaried employees being paid from this vote, of whom 4 were permanent and 2 temporary. Those who were receiving salaries at annual rates of $3,000 or over on that date were: W. R. Gray, $3,480; H. Terry, $3,060.

A Payments were made to the Department of Public Printing and Stationery.

LIBRARY OF PARLIAMENT

Votes 159 and 743 General Administration

	Estimates	Allotments	Expenditures
Salaries	88,583 00	85,583 00	85,583 00
Allotted from Vote 85, Salaries, etc.	11,473 42	11,473 42	11,473 42
Books—For the General Library, including Binding	24,000 00	25,000 00	24,805 84
Books—For the Library of American History	1,000 00	1,000 00	909 59
Cost of Printing Reports	1,000 00	1,027 81	1,027 81
Printing, Stationery and Office Equipment	1,000 00	3,000 00	1,779 53
Sundries	1,150 00	1,122 19	846 72
	$ 128,206 42	$ 128,206 42	$ 126,425 91

This vote was provided for the costs of administration and for the purchase of reading and reference material for the Library of Parliament.

As at March 31, 1949, there were 34 salaried employees being paid from this vote, of whom 19 were permanent and 15 temporary. A list of those who were receiving salaries at annual rates of $3,000 or over on that date follows: F. A. Hardy, Parliamentary Librarian, $7,500; F. Desrochers, General Librarian, $7,500; E. Bilodeau, $4,800; J. C. Brown, $3,060; R. M. Hamilton, $4,560; L. W. Insignan, $3,060; F. W. Matley, $3,060; T. E. Monette, $3,780; J. Tarte, $4,380.

PENSIONS AND OTHER BENEFITS

Vote 160 Pension to the unmarried sister of the late Colonel Harry Baker, M.P. 700 00
Expenditures ..... $ 700 00

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... $ 1,424 00

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[11] Insurance, Pension and Guaranty Accounts				
(c) *Pension and Retirement Funds—*				
A Retirement Fund—				
Senate			15,544 52	15,544 52
Library of Parliament		227 00	6,949 63	6,722 63
		227 00	22,494 15	22,267 15
[12] Deferred Credits				
B Pay-list Deductions—House of Commons		14,382 00	14,382 00	
[13] Sundry Suspense Accounts				
C Unclaimed Cheques Suspense—House of Commons	34 92			34 92
	$ 34 92	$ 14,609 00	$ 36,876 15	$ 22,302 07

A The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the Office of the Comptroller of the Treasury. This

change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through the various Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balances at that date as finally established in the Department of Finance account.

Credits in the Senate and Library of Parliament Retirement Fund accounts comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of each employee. Debits represent payment of the amount to his credit on resignation or death or, if the temporary employee is made permanent, either a refund of his contribution or transfer of the amount to the Department of Finance Superannuation account.

The transfer to these accounts of the credit balances from the Department of Finance—Retirement Fund Civil Service account was effected in the current fiscal year.

B Deductions for Canada Savings Bonds from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned.

C All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

Appendix 1

THE SENATE

Statement of Indemnities, Expense Allowances, and Travelling and Living Expenses Paid in 1948-49

Honourable Members of the Senate	Indemnities			Expense Allowances	Travelling and Living Expenses				
	Statutory		Vote 734	Statutory	Statutory		Vote 735		Total
	Twentieth Parliament		Twentieth Parliament	Paid on Yearly Basis	Twentieth Parliament		Twentieth Parliament		
	Fourth Session	Fifth Session	Fourth Session		Fifth Session		Fourth Session		
					Actual	Per Diem	Actual		
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.
Aseltine, W. M.	1,765 00	1,300 00	.....	2,000 00	.....	120 00	164 90		284 90
Aylesworth, Sir A. B.	1,265 00	1,000 00	375 00	2,000 00	12 50	.....	10 00		22 50
Ballantyne, C. C.	1,025 00	1,000 00	.....	1,675 00	.....	.....	.....		.....
Beaubien, A. L.	1,640 00	1,300 00	.....	2,000 00	.....	90 00	90 00		180 00
Beaubien, C. P.	940 00	.....	1,025 00	2,000 00	.....	.....	.....		.....
Beauregard, E.	1,640 00	1,200 00	.....	2,000 00	.....	.....	.....		.....
Bench, J. J., Clara D. Bench, widow of the late	.....	.....	4,000 00	.....	.....	.....	.....		.....
Bishop, C. L.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....		.....
Blais, A.	1,540 00	1,300 00	100 00	2,000 00	.....	120 00	120 00		240 00
Bouchard, T. D.	1,640 00	925 00	.....	2,000 00	.....	.....	.....		.....
Bouffard, P. H.	1,540 00	1,300 00	.....	1,950 00	.....	.....	.....		.....
Bourque, T. J.	1,290 00	1,300 00	425 00	2,000 00	.....	75 00	75 00		150 00
Buchanan, W. A.	1,265 00	1,300 00	375 00	2,000 00	.....	120 00	120 00		240 00
Burchill, G. P.	1,515 00	1,300 00	.....	1,937 50	.....	60 00	60 00		120 00
Calder, J. A.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....		.....
Campbell, G. P.	1,515 00	1,300 00	.....	1,937 50	10 00	.....	10 00		20 00
Comeau, J. W.	.....	1,300 00	.....	166 66	.....	90 00	.....		90 00
Copp, A. B.	1,640 00	1,300 00	.....	2,000 00	.....	60 00	60 00		120 00
Crerar, T. A.	1,640 00	1,300 00	.....	2,000 00	.....	90 00	90 00		180 00
Daigle, A.	1,440 00	830 00	.....	1,862 50	.....	.....	.....		.....
David, A.	1,565 00	1,300 00	.....	1,962 50	.....	.....	.....		.....
Davies, W. R.	1,540 00	1,100 00	.....	1,950 00	.....	.....	.....		.....
Davis, J. C.	.....	1,300 00	.....	.....	.....	90 00	.....		90 00
Dennis, W. H.	890 00	.....	925 00	2,000 00	.....	.....	.....		.....
Dessureault, J. M.	1,640 00	1,300 00	.....	2,000 00	20 00	.....	20 00		40 00
Donnelly, J. J., and Legal Rep. of the late	1,415 00	.....	225 00	1,606 55	.....	.....	20 00		20 00
Duff, W.	1,415 00	1,225 00	.....	1,887 50	.....	90 00	90 00		180 00
Duffus, J. J.	1,640 00	1,300 00	.....	2,000 00	15 00	.....	15 00		30 00
Dupuis, V.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....		.....
DuTremblay, P. R.	940 00	.....	.....	1,475 00	.....	.....	.....		.....
Euler, W. D.	1,640 00	1,180 00	.....	2,000 00	18 00	.....	16 00		34 00

Fafard, J. F.	1,640 00	1,300 00		2,000 00	20 00		20 00	40 00
Fallis, I. C.	1,640 00	1,300 00		2,000 00	10 00		10 00	20 00
Farquhar, T.		1,300 00		617 49		60 00		60 00
Farris, J. W. de B.	1,590 00	1,250 00		1,975 00		150 00		150 00
Ferland, C. E.	1,640 00	1,300 00		2,000 00	20 00		20 00	40 00
Fogo, J. G.		1,300 00						
Gershaw, F. W.	1,640 00	1,300 00		2,000 00		90 00	90 00	180 00
Gouin, L. M.	1,640 00	1,300 00		2,000 00				
Haig, J. T.	1,640 00	1,300 00		2,000 00		90 00	90 00	180 00
Hardy, A. C.	1,390 00	700 00		1,875 00				
Hayden, S. A.	1,640 00	1,300 00		2,000 00	12 50		10 00	22 50
Horner, R. B.	1,640 00	1,300 00		2,000 00		120 00	90 00	210 00
Howard, C. B.	1,640 00	1,300 00		2,000 00	21 00		18 40	39 40
Howden, J. P.	1,640 00	1,300 00		2,000 00		90 00	54 00	144 00
Hugessen, A. K.	1,815 00	1,230 00		2,000 00				
Hurtubise, J. R.	1,640 00	1,300 00		2,000 00	21 10		16 80	37 90
Hushion, W. J.	1,640 00	1,300 00		2,000 00				
Johnston, J. F., Ida Johnston, widow of, and Legal Rep. of the late	600 00		1,040 00	710 38				
Jones, G. B.	1,640 00	1,300 00		2,000 00		60 00	60 00	120 00
King, J. H.	1,640 00	1,300 00		2,000 00		150 00	150 00	300 00
Kinley, J. J.	1,615 00	1,200 00		1,987 50		90 00	90 00	180 00
Lacasse, G.	1,640 00	1,300 00		2,000 00		60 00	60 00	120 00
Lambert, N. P.	1,640 00	1,300 00		2,000 00				
Leger, A. J.	1,640 00	1,300 00		2,000 00		60 00	60 00	120 00
Lesage, J. A.	1,640 00	1,300 00		2,000 00	20 00		20 00	40 00
Macdonald, J. A., and Legal Rep. of the late	1,640 00			1,748 63			60 00	60 00
Mackenzie, I. A.	1,640 00	1,300 00		1,896 17		150 00	248 65	398 65
MacLennan, D.	1,640 00	1,300 00		2,000 00		90 00	75 70	165 70
Marcotte, A.	1,640 00	1,300 00		2,000 00		120 00	120 00	240 00
McDonald, J. A. (Shediac), and Legal Rep. of the late	1,640 00			1,896 17			60 00	60 00
McDonald, J. A. (King's)	1,640 00	1,300 00		2,000 00		60 00	60 00	120 00
McGuire, W. H.	1,640 00	1,300 00		2,000 00	15 00		15 00	30 00
McIntyre, J. P.	1,640 00	1,300 00		2,000 00		120 00	75 00	195 00
McKeen, S. S.	1,640 00	1,300 00		2,000 00	312 55		312 55	625 10
McLean, A. N.	1,640 00	1,180 00		2,000 00		60 00	59 00	119 00
Molloy, J. P., Legal Rep. of the late			2,210 00	415 30				
Moraud, L.	1,640 00	1,300 00		2,000 00	20 00		20 00	40 00
Mullins, H. A.	1,240 00	800 00	600 00	2,000 00				
Murdock, James	1,640 00	1,180 00		2,000 00				
Nicol, J.	1,156 00	1,030 00		1,625 00	16 00		10 00	26 00
Paquet, E.	1,640 00	1,300 00		2,000 00		60 00	70 00	130 00
Paterson, N. McL.	1,540 00	1,300 00		1,950 00				
Pirie, F. W.	1,365 00	1,200 00		1,825 00		60 00	60 00	120 00
Quinn, F. P.	1,640 00	1,300 00		2,000 00		60 00	60 00	120 00
Raymond, D.	1,115 00			1,575 00				
Riley, D. E., Legal Rep. of the late			1,640 00	644 80				
Robertson, W. McL.	1,640 00	1,300 00		2,000 00		60 00	60 00	120 00
Robicheau, J. L. P., Mary F. Robicheau, widow of, and Legal Rep. of the late			2,360 00	333 33				
Roebuck, A. W.	1,640 00	1,300 00		2,000 00	20 00		20 00	40 00
Robinson, B. W.	1,640 00			2,000 00			60 00	60 00

THE SENATE—*Concluded*

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1948-49—*Concluded*

Honourable Members of the Senate	Indemnities			Expense Allowances	Travelling and Living Expenses			
	Statutory		Vote 734	Statutory	Statutory		Vote 735	Total
	Twentieth Parliament		Twentieth Parliament	Paid on Yearly Basis	Twentieth Parliament		Twentieth Parliament	
	Fourth Session	Fifth Session	Fourth Session		Fifth Session		Fourth Session	
	$ cts.	$ cts.	$ cts.	$ cts.	Actual $ cts.	Per Diem $ cts.	Actual $ cts.	$ cts.
Ross, G. H.		1,300 00		166 66		120 00		120 00
St. Pere, E. C.	1,640 00	1,300 00		2,000 00	5 00		5 00	10 00
Sinclair, J. E.	1,640 00	1,300 00		2,000 00		90 00	60 00	150 00
Stevenson, J. J.	1,640 00	1,300 00		2,000 00		120 00	120 00	240 00
Sutherland, D.	940 00		1,125 00	2,000 00				
Taylor, W. H.	1,640 00	1,300 00		2,000 00	17 00		17 00	34 00
Turgeon, J. G.	1,640 00	1,300 00		2,000 00		150 00	171 65	321 65
Vaillancourt, C.	1,640 00	1,300 00		2,000 00	20 00		20 00	40 00
Veniot, C. J.	1,640 00	1,300 00		2,000 00		60 00	30 00	90 00
Vien, T.	1,640 00	1,300 00		2,000 00				
White, G. V., and Legal Rep. of the late	1,640 00			1,628 42				
Wilson, C. R.	1,640 00	1,300 00		2,000 00				
Wood, T. H.		1,300 00				120 00		120 00
	129,071 00	98,830 00	16,425 00	165,280 56	625 65	3,525 00	3,689 65	7,840 30

Appendix 2

HOUSE OF COMMONS

Statement of Indemnities, Expense Allowances, and Travelling and Living Expenses Paid in 1948–49

Members	Indemnities			Expense Allowances	Travelling and Living Expenses						Total
	Statutory		Vote 738	Statutory	Statutory				Vote 739		
	Twentieth Parliament		Twentieth Parliament		Twentieth Parliament				Twentieth Parliament		
	Fourth Session	Fifth Session	Fourth Session	Paid on Yearly Basis	Fourth Session		Fifth Session		Fourth Session		
					Actual	Per Diem	Actual	Per Diem	Actual		
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.
Abbott, Hon. D. C.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	.....	.....		.....
Adamson, R.	1,640 00	1,300 00	.....	2,000 00	.....	.....	23 00	.....	25 80		48 80
Archibald, H. G.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	180 00	113 30		293 30
Argue, H. R.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	135 00	84 80		219 80
Arsenault, B.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	90 00	15 80		105 80
Ashby, P. H.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	120 00	206 15		326 15
Aylesworth, W. R.	1,640 00	1,300 00	.....	2,000 00	.....	.....	5 00	.....	5 00		10 00
Baker, L. E.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	90 00	32 50		122 50
Barrett, T. B.	1,590 00	1,300 00	.....	1,975 00	.....	.....	20 00	.....	18 00		38 00
Beaudoin, L. R.	1,640 00	1,300 00	.....	2,000 00	.....	.....	25 00	.....	25 00		50 00
Beaudry, R.	1,640 00	1,300 00	.....	2,000 00	.....	.....	13 00	.....	13 00		26 00
Belzile, G.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	60 00	25 40		85 40
Benedickson, W. M.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	90 00	124 81		214 81
Bentley, T. J.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	90 00	93 00		183 00
Bertrand, Hon. E.	1,515 00	1,300 00	125 00	2,000 00	.....	.....	.....	.....	.....		.....
Bertrand, E. O.	1,640 00	1,300 00	.....	2,000 00	.....	.....	5 00	.....	.....		5 00
Bertrand, L.	1,640 00	1,300 00	.....	2,000 00	.....	.....	10 00	.....	8 00		18 00
Black, D. E.	1,640 00	1,300 00	.....	2,000 00	.....	.....	14 00	.....	16 00		30 00
Black, Hon. G.	1,640 00	1,300 00	.....	2,000 00	.....	.....	557 38	.....	.....		557 38
Black, P. C.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	60 00	35 00		95 00
Blackmore, J. H.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	120 00	59 00		179 00
Blair, W. G.	1,640 00	1,300 00	.....	2,000 00	.....	.....	5 00	.....	5 00		10 00
Blanchette, J. A.	1,640 00	1,300 00	.....	2,000 00	.....	.....	22 00	.....	22 00		44 00
Boivin, M.	1,640 00	1,300 00	.....	2,000 00	.....	.....	24 00	.....	32 00		56 00
Bonnier, J. A.	1,640 00	1,300 00	.....	2,000 00	.....	.....	7 50	.....	7 50		15 00
Boucher, G. R.	1,640 00	.....	.....	1,666 66	.....	.....	.....	.....	.....		.....
Boucher, W. A.	.....	1,300 00	.....	371 58	.....	.....	.....	120 00	.....		120 00
Bourget, M.	1,640 00	1,300 00	.....	2,000 00	.....	.....	38 00	.....	38 00		76 00
Bowerman, E. L.	1,640 00	1,300 00	.....	2,000 00	84 15	.....	.....	135 00	106 95		326 10
Bracken, J.	1,540 00	1,300 00	100 00	2,000 00	.....	.....	.....	90 00	65 30		155 30
Bradette, J.	1,640 00	1,300 00	.....	2,000 00	.....	.....	.....	60 00	21 00		81 00

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1948-49—*Continued*

Members	Indemnities			Expense Allowances	Travelling and Living Expenses						Total
	Statutory		Vote 738	Statutory	Statutory				Vote 739		
	Twentieth Parliament		Twentieth Parliament		Twentieth Parliament				Twentieth Parliament		
	Fourth Session	Fifth Session	Fourth Session	Paid on Yearly Basis	Fourth Session		Fifth Session		Fourth Session		
					Actual	Per Diem	Actual	Per Diem	Actual		
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		$ cts.
Bradshaw, A. J.	1,640 00	1,300 00		2,000 00			25 00		20 00		45 00
Breithaupt, L. O.	1,515 00	1,300 00	125 00	2,000 00			14 00		14 00		28 00
Brooks, A. J.	1,640 00	1,300 00		2,000 00				60 00	28 00		88 00
Brown, D. F.	1,640 00	1,300 00		2,000 00				60 00	29 95		89 95
Brunelle, H. E.	1,640 00	1,300 00		2,000 00			19 00		19 50		38 50
Bryce, W.	1,640 00	1,300 00		2,000 00				90 00	76 00		166 00
Burton, J. W.	1,640 00	1,300 00		2,000 00				120 00	92 55		212 55
Campbell, M.	1,640 00	1,300 00		2,000 00				120 00	90 00		210 00
Caouette, R.	1,590 00	1,300 00	50 00	2,000 00				60 00	20 00		80 00
Cardiff, L. E.	1,615 00	1,300 00	25 00	2,000 00				60 00	14 00		74 00
Case, W. G.	1,640 00	1,300 00		2,000 00				60 00	38 60		98 60
Casselman, A. C.	1,640 00	1,300 00		2,000 00			8 00		9 00		17 00
Castleden, G. H.	1,640 00	1,300 00		2,000 00				120 00	155 15		275 15
Chapdelaine, R.		780 00					20 00				20 00
Charlton, J. A.	1,640 00	1,300 00		2,000 00			20 10		18 00		38 10
Chevrier, Hon. L.	1,640 00	1,300 00		2,000 00							
Church, T. L.	1,640 00	1,300 00		2,000 00			15 00		13 90		28 90
Clark, S. M.	1,640 00	1,300 00		2,000 00				60 00	14 00		74 00
Claxton, Hon. B.	1,640 00	1,300 00		2,000 00							
Cleaver, H.	1,565 00	1,300 00		1,962 50			12 00		12 00		24 00
Cloutier, A.	1,640 00	1,300 00		2,000 00			56 00		36 00		92 00
Cockeram, A.	1,490 00	1,300 00	150 00	2,000 00			13 00		13 30		26 30
Coldwell, M. J.	1,640 00	1,300 00		2,000 00				90 00	161 85		251 85
Cote, A.	1,640 00	1,300 00		2,000 00			20 00		15 00		35 00
Cote, A. P.	1,640 00	1,300 00		2,000 00			38 00				38 00
Cote, P. E.	1,640 00	1,300 00		2,000 00			10 00		10 00		20 00
Cournoyer, J. P. G.	1,640 00	1,300 00		2,000 00			15 00		15 00		30 00
Coyle, C. D.	1,640 00	1,300 00		2,000 00				60 00	17 40		77 40
Croll, D. A.	1,640 00	1,300 00		2,000 00			14 00		14 00		28 00
Cruickshank, G. A.	1,640 00	1,300 00		2,000 00			193 50		318 00		511 50
Daniel, K. R.	1,640 00	1,300 00		2,000 00			40 00		29 50		69 50
Dechene, J. M.	1,640 00	1,300 00		2,000 00			299 50		142 00		441 50
Demers, L.		1,300 00		65 55			18 00				18 00

Denis, A.	1,640 00	1,300 00		2,000 00			9 00		9 00	18 00
Desmond, C. E.	1,640 00	1,300 00		2,000 00				60 00	19 00	79 00
Dickey, J. H.	1,640 00	1,300 00		2,000 00				60 00	52 00	112 00
Diefenbaker, J. G.	1,315 00	1,300 00	275 00	1,975 00				120 00	87 00	207 00
Dion, J. A.	1,640 00	1,300 00		2,000 00				90 00	29 70	119 70
Dionne, L.	1,640 00	1,300 00		2,000 00			50 00		50 00	100 00
Dorion, F.	1,640 00	1,300 00		2,000 00			30 00		29 40	59 40
Douglas, J. L.	1,640 00	1,300 00		2,000 00				90 00	67 95	157 95
Drew, G.		1,300 00		65 55						
Drope, R. E.	1,640 00	1,300 00		2,000 00			30 00		16 60	46 60
Dubois, L.	1,315 00		325 00	1,704 91					29 00	29 00
Emmerson, H. R.	1,640 00	1,300 00		2,000 00				60 00	30 00	90 00
Eudes, R.	1,590 00	1,300 00	50 00	2,000 00			8 00		8 50	16 50
Fair, R.	1,640 00	1,300 00		2,000 00				135 00	73 90	208 90
Farquhar, T.	1,640 00			1,382 51					14 20	14 20
Fauteux, Hon. G.	1,640 00	1,300 00		2,000 00			20 00		20 50	40 50
Ferguson, J. H.	1,640 00	1,300 00		2,000 00			40 00		40 00	80 00
Fleming, D. M.	1,640 00	1,300 00		2,000 00			37 16		41 10	78 26
Fontaine, J.	1,290 00	1,300 00	350 00	2,000 00			28 00		28 00	56 00
Fournier, Hon. A.	1,640 00	1,300 00		2,000 00						
Fournier, S.	1,640 00	1,300 00		2,000 00			16 00		16 00	32 00
Fraser, G. K.	1,640 00	1,300 00		2,000 00			21 00		21 00	42 00
Fulton, E. D.	1,565 00	1,300 00		1,962 50				135 00	265 15	400 15
Gagnon, P. E.	1,640 00	1,300 00		2,000 00				90 00	92 50	182 50
Gardiner, Rt. Hon. J. G.	1,415 00	1,300 00	225 00	2,000 00						
Gariepy, W.	1,640 00	1,300 00		2,000 00			22 50		15 00	37 50
Garson, Hon. S.		1,300 00		65 55						
Gauthier, J. L.	1,640 00	1,300 00		2,000 00			20 00		17 80	37 80
Gauthier, P.	1,640 00	1,300 00		2,000 00			24 00		24 00	48 00
Gibson, Hon. C. W. G.	1,640 00	1,300 00		2,000 00						
Gibson, J. L.	1,640 00	1,300 00		2,000 00			184 40			184 40
Gillis, C.	1,640 00	1,300 00		2,000 00				90 00	40 00	130 00
Gingues, M.	1,640 00	1,300 00		2,000 00			20 00		20 00	40 00
Gladstone, R. W.	1,640 00	1,300 00		2,000 00					13 50	13 50
Glenn, J. A.	590 00		1,050 00	1,672 10						
Golding, W. H.	1,640 00	1,300 00		2,000 00					7 20	7 20
Gour, J. O.	1,640 00	1,300 00		2,000 00					10 00	10 00
Gourd, D.	1,640 00	1,300 00		2,000 00				60 00	30 90	90 90
Grant, T. V.	1,640 00	1,300 00		2,000 00				120 00	47 00	167 00
Graydon, G.	1,640 00	1,300 00		2,000 00			11 30		6 00	17 30
Green, H. C.	1,390 00	1,300 00		1,875 00			167 90		260 69	428 59
Gregg, Hon. M. F.	1,640 00	1,300 00		2,000 00						
Hackett, J. T.	1,640 00	1,300 00		2,000 00			14 00		13 75	27 75
Halle, M.	1,640 00	1,300 00		2,000 00			16 00		16 00	32 00
Hamel, J. I.	1,640 00	1,300 00		2,000 00			12 00		11 50	23 50
Hansell, E. G.	1,640 00	1,300 00		2,000 00				135 00	72 90	207 90
Harkness, D. S.	1,640 00	1,300 00		2,000 00			150 50		123 00	273 50
Harris, J. H.	1,640 00	1,300 00		2,000 00			12 00		12 00	24 00
Harris, W. E.	1,640 00	1,300 00		2,000 00			16 00		16 65	32 65
Hartt, M.	1,640 00	1,300 00		2,000 00			9 00		18 00	27 00
Hatfield, H. H.	1,340 00	1,300 00	300 00	2,000 00				60 00	24 00	84 00
Hazen, D. K.	1,640 00	1,300 00		2,000 00				60 00	20 20	80 20
Healy, T. P.	1,640 00	1,300 00		2,000 00			9 00		9 00	18 00

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1948-49—*Continued*

Members	Indemnities			Expense Allowances	Travelling and Living Expenses					Total
	Statutory		Vote 738	Statutory	Statutory				Vote 739	
	Twentieth Parliament		Twentieth Parliament	Paid on Yearly Basis	Twentieth Parliament				Twentieth Parliament	
	Fourth Session	Fifth Session	Fourth Session		Fourth Session		Fifth Session		Fourth Session	
					Actual	Per Diem	Actual	Per Diem	Actual	
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Henderson, R. J.	1,590 00	1,300 00	50 00	2,000 00				60 00	14 10	74 10
Heon, G. H.	1,640 00	1,300 00		2,000 00						
Herridge, H. W.	1,640 00	1,300 00		2,000 00				150 00	107 00	257 00
Hlynka, A.	1,640 00	1,300 00		2,000 00				120 00	65 30	185 30
Hodgson, C. W.	1,640 00	1,300 00		2,000 00			20 00		20 00	40 00
Homuth, C.	1,465 00	1,300 00	175 00	2,000 00			21 00		18 80	39 80
Howe, Rt. Hon. C. D.	1,640 00	1,300 00		2,000 00						
Ilsley, Rt. Hon. J. L.	1,640 00			1,655 70						
Irvine, W.	1,640 00	1,300 00		2,000 00				150 00	100 90	250 90
Isnor, G. B.	1,640 00	1,300 00		2,000 00				60 00	48 00	108 00
Jackman, H. R.	1,640 00	1,300 00		2,000 00					17 40	17 40
Jaenicke, F. E.	1,640 00	1,300 00		2,000 00				120 00	155 20	275 20
Jaques, N.	1,640 00		800 00	2,000 00				150 00	70 00	220 00
Jean, Hon. J. A.	1,640 00	1,300 00		2,000 00						
Johnston, C. E.	1,640 00	1,300 00		2,000 00				120 00	131 30	251 30
Jones, O. L.	250 00	1,300 00		1,174 86	248 65			150 00		398 65
Jutras, R. N.	1,640 00	1,300 00		2,000 00				90 00	81 25	171 25
Kidd, T. A.	1,640 00	1,300 00		2,000 00					6 00	6 00
King, Rt. Hon. W. L. Mackenzie	1,640 00	1,300 00		2,000 00						
Kirk, J. R.	1,640 00	1,300 00		2,000 00				90 00	80 00	170 00
Knight, R. R.	1,640 00	1,300 00		2,000 00				90 00	73 50	163 50
Knowles, S. H.	1,640 00	1,300 00		2,000 00			160 60		170 30	330 90
Kuhl, W. F.	1,640 00	1,300 00		2,000 00				120 00	270 05	390 05
Lacombe, J. R. L.	1,640 00			1,071 03					18 00	18 00
LaCroix, W.	1,640 00	1,300 00		2,000 00			30 00		26 00	56 00
Lafontaine, J.	1,640 00	1,300 00		2,000 00			10 00		10 00	20 00
Lalonde, M.	1,340 00	1,300 00	300 00	2,000 00			28 00		28 80	56 80
Langlois, J. G. L.	1,640 00	1,300 00		2,000 00				90 00	82 15	172 15
Lapalme, G. E.	1,640 00	1,300 00		2,000 00			20 00		20 00	40 00
Lapointe, H.	1,640 00	1,300 00		2,000 00			20 00		22 00	42 00
Laurendeau, A.	1,640 00	1,300 00		2,000 00			40 00		40 00	80 00
Leger, A. D.	1,640 00	1,300 00		2,000 00				60 00	37 00	97 00
Lennard, F. E.	1,640 00	1,300 00		2,000 00			28 30		26 00	54 30

Lesage, J.	1,640 00	1,300 00		2,000 00			18 00	18 00	36 00
Little, W.	1,640 00	1,300 00		2,000 00			60 00	14 00	74 00
Lockhart, N. J.	1,640 00	1,300 00		2,000 00			16 00	14 00	30 00
Low, S. E.	1,640 00	1,300 00		2,000 00			150 00	63 20	213 20
Macdonald, W. R.	1,640 00	1,300 00		2,000 00			31 90	23 10	55 00
Macdonnell, J. McK.	1,640 00	1,300 00		2,000 00			8 00	8 00	16 00
MacInnis, A.	1,640 00	1,300 00		2,000 00			150 00		150 00
Mackenzie, Rt. Hon. I. A.				103 83					
MacKinnon, Hon. J. A.	1,640 00	1,300 00		2,000 00					
MacLean, M.	1,640 00	1,300 00		2,000 00			90 00	43 05	133 05
MacNaught, J. W.	1,640 00	1,300 00		2,000 00			60 00	36 00	96 00
MacNicol, J. R.	1,640 00	1,300 00		2,000 00			16 20	10 50	26 70
Maloney, J. W.	1,640 00	1,300 00		2,000 00			60 00	31 80	91 80
Manross, P. A.	1,640 00	1,300 00		2,000 00			60 00	22 00	82 00
Marier, E.	1,640 00	1,300 00		2,000 00			16 00	16 00	32 00
Marquis, E.	1,640 00	1,300 00		2,000 00			51 70	18 00	69 70
Marshall, J. A.	1,640 00	1,300 00		2,000 00			120 00	57 30	177 30
Martin, Hon. P.	1,640 00	1,300 00		2,000 00					
Massey, D.	115 00	555 00	925 00	1,700 00			20 00	30 00	50 00
Matthews, J. E.	1,640 00	1,300 00		2,000 00			111 00	45 00	156 00
Matthews, J. H.	1,640 00	1,300 00		2,000 00			135 00	147 85	282 85
Maybank, R.	1,640 00	1,300 00		2,000 00			90 00		90 00
Mayhew, Hon. R. W.	1,640 00	1,300 00		2,000 00				145 50	145 50
McCann, Hon. J. J.	1,640 00	1,300 00		2,000 00					
McCuaig, D. J.	1,640 00	1,300 00		2,000 00			120 00		120 00
McCubbin, R.	1,640 00	1,300 00		2,000 00			60 00	15 00	75 00
McCulloch, H. B.	1,640 00	1,300 00		2,000 00			90 00	80 50	170 50
McCullough, E. G.	1,640 00	1,300 00		2,000 00			90 00	188 90	278 90
McDonald, W. K.	1,415 00	1,300 00	225 00	2,000 00			20 00	27 00	47 00
McGarry, M. E.	1,565 00	1,300 00	75 00	2,000 00			90 00	75 00	165 00
McGregor, R. H.	1,640 00	1,300 00		2,000 00			12 00	12 00	24 00
McIlraith, G. J.	1,640 00	1,300 00		2,000 00					
McIvor, D.	1,640 00	1,300 00		2,000 00			60 00	28 00	88 00
McKay, E. B.	1,640 00	1,300 00		2,000 00			120 00	98 30	218 30
McLure, W. C. S.	1,640 00	1,300 00		2,000 00			90 00	66 87	156 87
McMaster, W. A.	790 00	1,300 00		1,575 00			10 00	10 00	20 00
Menary, L.	1,640 00	1,300 00		2,000 00			20 00	6 00	26 00
Merrit, C. C.	1,640 00	1,300 00		2,000 00			229 00	150 00	379 00
Michaud, B.	1,640 00	1,300 00		2,000 00			60 00	17 50	77 50
Miller, C. C.	1,640 00	1,300 00		2,000 00			90 00	62 10	152 10
Mitchell, Hon. H.	1,640 00	1,300 00		2,000 00					
Moore, R. S.	1,640 00	1,300 00		2,000 00			90 00	50 00	140 00
Mullins, J. P.	1,640 00	1,300 00		2,000 00			26 20	23 20	49 40
Murphy, J. W.	1,640 00	1,300 00		2,000 00			60 00	47 60	107 60
Mutch, L. A.	1,640 00	1,300 00		2,000 00			90 00	70 00	160 00
Nicholson, A. M.	1,640 00	1,300 00		2,000 00			196 65	196 65	393 30
Nixon, G. E.	1,640 00	1,300 00		2,000 00			60 00	26 40	86 40
Nowlan, G. E.		1,300 00		103 80			90 00		90 00
Parent, C.	1,640 00	1,300 00		2,000 00			30 00	30 00	60 00
Pearkes, G. R.	1,640 00	1,300 00		2,000 00			329 35	320 85	650 20
Pearson, L. B.		1,300 00		355 19					
Picard, L. P.	1,365 00	1,300 00	275 00	2,000 00			18 00	18 40	36 40

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1948-49—*Concluded*

Members	Indemnities			Expense Allowances	Travelling and Living Expenses						Total
	Statutory		Vote 738	Statutory	Statutory				Vote 739		
	Twentieth Parliament		Twentieth Parliament		Twentieth Parliament				Twentieth Parliament		
	Fourth Session	Fifth Session	Fourth Session	Paid on Yearly Basis	Fourth Session		Fifth Session		Fourth Session		
					Actual	Per Diem	Actual	Per Diem	Actual		
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
Pinard, R.	1,640 00	1,300 00		2,000 00			10 00		9 00	19 00	
Pouliot, J. F.	1,640 00	1,300 00		2,000 00				60 00	47 50	107 50	
Power, Hon. C. G.	1,415 00	1,300 00		1,887 50			24 00		24 00	48 00	
Probe, J. O.	1,640 00	1,300 00		2,000 00				90 00	152 25	242 25	
Quelch, V.	1,640 00	1,300 00		2,000 00				150 00	59 64	209 64	
Raymond, L. J.	1,640 00	1,300 00		2,000 00			9 00			9 00	
Raymond, M.	1,640 00	1,300 00		2,000 00			7 00			7 00	
Reid, T.	1,640 00	1,300 00		2,000 00			166 40		307 40	473 80	
Richard, C. T.	1,640 00	1,300 00		2,000 00				60 00	32 00	92 00	
Richard, J. T.	1,640 00	1,300 00		2,000 00							
Rinfret, E. G.	1,640 00	1,300 00		2,000 00			13 00		13 00	26 00	
Robinson, A. E.	1,640 00	1,300 00		2,000 00				60 00	28 00	88 00	
Robinson, W. A.	1,015 00	1,300 00	625 00	2,000 00			28 70		26 70	55 40	
Ross, D. G.	1,640 00	1,300 00		2,000 00			20 00		20 20	40 20	
Ross, J. A.	1,640 00	1,300 00		2,000 00				90 00	69 80	159 80	
Ross, T. H.	1,640 00	1,300 00		2,000 00					14 00	14 00	
Rowe, Hon. W. E.	1,215 00	1,300 00		1,787 50			15 00		15 00	30 00	
St. Laurent, Rt. Hon. L. S.	1,640 00	1,300 00		2,000 00							
Senn, M. C.			1,640 00	2,000 00							
Shaw, F. D.	1,640 00	1,300 00		2,000 00				120 00	181 40	301 40	
Sinclair, J.	1,640 00	1,300 00		2,000 00			312 55		320 55	633 10	
Sinnott, J. S.	1,640 00	1,300 00		2,000 00				90 00	154 60	244 60	
Skey, L.	1,640 00	1,300 00		2,000 00			15 00		19 60	34 60	
Smith, A. L.	1,640 00	1,300 00		2,000 00			166 80		122 00	288 80	
Smith, J. E.	1,640 00	1,300 00		2,000 00			12 00		12 00	24 00	
Stanfield, F. T.	1,465 00	1,300 00	125 00	1,975 00				60 00	30 00	90 00	
Stephenson, C. E.	1,640 00	1,300 00		2,000 00			20 00		15 00	35 00	
Stewart, A. McL.	1,640 00	1,300 00		2,000 00				90 00	155 10	245 10	
Stokes, G. H.	1,640 00	1,300 00		2,000 00			9 00		9 00	18 00	
Strum, G.	1,640 00	1,300 00		2,000 00				105 00	45 30	150 30	
Stuart, A. W.	1,640 00	1,300 00		2,000 00				60 00	30 00	90 00	
Thatcher, W. R.	1,640 00	1,300 00		2,000 00				90 00	160 00	250 00	
Timmins, H. W.	1,640 00	1,300 00		2,000 00			35 70		31 00	66 70	

Townley-Smith, F. W.	1,640 00	1,300 00		2,000 00				120 00	113 30	233 30
Tremblay, L. D.	1,640 00	1,300 00		2,000 00			30 00		30 00	60 00
Tucker, W. A.	590 00			338 38						
Tustin, G. J.	1,640 00	1,300 00		2,000 00			14 00		11 75	25 75
Viau, F.	1,640 00	1,300 00		2,000 00				90 00	155 90	245 90
Warren, R. M.	1,640 00	1,300 00		2,000 00			12 00		10 00	22 00
Webb, G. R.	1,640 00	1,300 00		2,000 00						
Weir, W. G.	1,640 00	1,300 00		2,000 00				90 00	118 92	208 92
White, G. S.	1,640 00	1,300 00		2,000 00			19 90		14 20	34 10
White, H. O.	1,640 00	1,300 00		2,000 00				60 00	16 00	76 00
Whitman, F. P.	1,640 00	1,300 00		2,000 00			10 00		7 00	17 00
Williams, A.	300 00	1,300 00		1,131 14	11 40		9 90			21 30
Winkler, H. W.	1,640 00	1,300 00		2,000 00				90 00	115 05	205 05
Winters, Hon. H. R.	1,640 00	1,300 00		2,000 00					43 00	43 00
Wright, P. E.	1,640 00	1,300 00		2,000 00				120 00	220 00	340 00
Wylie, W. D.	1,565 00	1,300 00	75 00	2,000 00				90 00	62 20	152 20
Young, R.	300 00	1,300 00		1,131 14	248 65			150 00		398 65
Zaplitny, F. S.	1,640 00	1,300 00		2,000 00				90 00	46 70	136 70
Additional indemnity to the Leader of the Opposition—										
Bracken, J.	7,768 79									
Drew, G.	2,231 21									
	396,390 00	314,635 00	8,440 00	482,734 48	592 85		5,114 59	9,645 00	11,675 28	27,027 72

1948-49

PUBLIC ACCOUNTS

PART II

M

DEPARTMENT OF MINES AND RESOURCES

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF MINES AND RESOURCES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:			
Expenditures—			
Ordinary	46,266,789 35		
Special	197,769 04		
Demobilization and Reconversion	988,854 13		
Adjusting Entries	44,666 06		
		47,498,078 58	
Revenues—			
Ordinary	2,034,299 16		
Special Receipts	2,689,926 06		
		4,724,225 22	
			42,773,853 36
[8a] Adjusting Entries:			
Non-Active Assets (ii) Other—			
Seed Grain and Relief Advances			*44,666 06*
Net Charge			$ 42,729,187 30

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[2] Loans to, and Investments in, Crown Agencies—			
(*e*) Miscellaneous		4,615,000 00	4,615,000 00
[3] Other Loans and Investments—			
(*d*) Miscellaneous	4,275,069 45	765,956 12	5,041,025 57
	$ 4,275,069 45	$ 5,380,956 12	$ 9,656,025 57
LIABILITIES			
[9] Floating Debt—			
(*d*) Outstanding Cheques and Warrants	437 20	181 66	618 86
[10] Deposit and Trust Accounts—			
(*b*) Indian Trust Funds	18,561,449 27	81,192 33	18,642,641 60
(*c*) Miscellaneous	1,409,271 13	195,831 58	1,605,102 71
[11] Insurance, Pension and Guaranty Accounts—			
(*c*) Pension and Retirement Funds		3,460 93	3,460 93
[12] Deferred Credits	78,046 26	*53,402 35*	24,643 91
[13] Sundry Suspense Accounts	597,990 82	1,660,167 94	2,258,158 76
	$ 20,647,194 68	$ 1,887,432 09	$ 22,534,626 77

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page M—55 of this section.

REVENUES

Comparative Summary

		1948-49	1947-48
	Ordinary Revenue—		
	Tax Revenue:		
A	Fur Export Tax	95,632 83	141,423 38
	Non-Tax Revenue:		
B	Return on Investments	41,306 10	28,932 75
C	Privileges, Licences and Permits	906,243 00	866,851 27
D	Proceeds from Sales	293,149 44	144,132 79
E	Services and Service Fees	250,883 71	216,233 45
F	Refunds of Expenditure	409,855 80	160,432 26
G	Miscellaneous	37,228 28	20,562 72
	Total Ordinary	2,034,299 16	1,578,568 62
	Special Receipts and Other Credits—		
H	Refunds of Previous Years' War and Demobilization Expenditures	161,859 59	171,090 58
	Miscellaneous War, Demobilization and Reconversion Revenues		2,841 61
I	Transfer to Active Assets of previous years' expenditures on Snare River Power Project	2,454,135 40	
J	Transfer to Active Assets of previous years' expenditures as represented by the net amount of advances to Yukon Coal Co., Ltd.	73,931 07	
		4,724,225 22	1,752,500 81
	Adjusting Entries—		
	Non-Active Assets (ii) Other: Miscellaneous Non-Active Accounts—		
K	Seed Grain and Relief	44,666 06	62,571 50
	Grand Total	$4,768,891 28	$1,815,072 31

Summary of Revenue by Branches

	1948-49	1947-48
Departmental Administration	3 95	
Mines, Forests and Scientific Services	241,659 79	273,512 61
Lands and Development Services	1,425,456 44	1,263,333 28
Special Projects	2,488,611 17	9,916 61
Indian Affairs	432,768 85	68,473 31
Immigration	180,391 08	199,836 50
	$4,768,891 28	$1,815,072 31

Details

	Ordinary Revenue—		
	Tax Revenue:		
A	Fur Export Tax:		
	Lands and Development Services Branch—		
	Tax on furs exported from Northwest Territories		95,632 83
	Non-Tax Revenue:		
B	Return on Investments:		
	Mines, Forests and Scientific Services Branch—		
	Interest to February 24, 1949, on loan to Yukon Coal Co., Ltd.	3,735 82	
	Lands and Development Services Branch—		
	Net collections of interest on seed grain and relief advances issued prior to 1926	27,119 80	
	Indian Affairs Branch—		
	Land and timber purchased for Indians	10,450 48	
			41,306 10

C Privileges, Licences and Permits:

Mines, Forests and Scientific Services Branch—
Royalty from licences under patents, $9,440.06; permits and licences issued under the Explosives Act, c. 7, 1946, $3,389.50; timber permits and dues, $6,898.20; Dominion Land Surveyors' fees, $404; water power rentals received by the Dominion Water and Power Bureau in connection with the following: Yellowknife River Power Development, $3,636.61, Lake Minnewanka—Cascade River Development, $13,594.70; sundries, $64.50; 37,427 57

Lands and Development Services Branch—
National Parks: Transient motor licences, $161,979.75; rents, $44,011.41; golf fees, $30,651.75; timber permits, $24,778.99; livery licences, $20,336.29; camping permits, $17,454.50; bungalow camp concessions, $12,030.03; miscellaneous business licences, $10,560; fishing licences, $10,475; yearly motor licences, $6,487.11; miscellaneous permits, $5,609.25; rent, fuel and light—parks superintendents, $5,481.63; hotel and rooming house licences, $3,562.50; sundry, $5,621.85; total, $359,040.06.
Northwest Territories: Petroleum royalties, $217,651.65; quartz mining fees, $50,930.60; miners' licences, $41,879.65; rent of land, $20,016.60; timber dues, $17,196.14; quartz mining leases, $10,441.26; business licences, $7,273; quartz royalties, $4,925; rent, fuel and light—employees, $4,339.98; petroleum leases, $3,134.64; game licences, $2,081.70; motor licences, $1,914.50; sundry, $2,638.46; total, $384,423.18.
Yukon Territory: Placer mining fees, $33,255; royalty on placer gold, $28,549.85; timber dues, $18,430.89; quartz mining fees, $14,697.85; rent of land, $5,676.55; hydraulic leases, $2,390; sundry, $2,982.49; total, $105,982.63.
Ordnance Lands: Rent of lands, and fees, $12,582.90; sundry, $178.79; total, $12,761.69.
Public Lands: Rent of lands, and fees, $2,883.53; timber dues, $1,026.53; sundry, $1,029.85; total, $4,939.91.
Wildlife Service: Sundry, $82 ..... 867,229 47

Indian Affairs Branch—
Rentals 1,585 96

906,243 00

D Proceeds from Sales:

Mines, Forests and Scientific Services Branch—
Hydrographic charts, $12,183.70; survey maps and plans, $35,864.50; publications, $13,107.71; sundries, $1,918.43. ..... 63,074 34

Lands and Development Services Branch—
National Parks: Buffalo products, $89,941.21; sale of electrical distribution system in Waterton Lakes National Parks to Calgary Power Ltd., $7,000; sundry, $4,266.52; total, $101,207.73.
Northwest Territories: Land, $2,863.85; rations, $2,666.26; buffalo products, $1,320; sundry, $824.20; total, $7,674.31.
Ordnance Lands, $81,365.06; Public Lands, $4,915.67; Yukon Territory, $1,117.91; sundry, $29.45 ..... 196,310 13

Special Projects—
International Boundary Maps 1 25

Indian Affairs Branch—
Livestock, $15,946.85; property, $2,892.30; farm produce, $1,040.82; sundries, $72.58 ..... 19,952 55

Immigration Branch—
Excess of revenue over expenditure in connection with catering service, $13,693.03 (see Vote 222); sundries, $118.14 ..... 13,811 17

293,149 44

E Services and Service Fees:

Mines, Forests and Scientific Services Branch—
Assays, analyses and tests, $2,592.34; hardening and treatment of metals, $2,681.54; contributions towards the cost of hydrometric investigations: Nova Scotia, $3,328, New Brunswick, $270, Quebec, $10,000, Ontario, $8,500, Manitoba, $4,000, Saskatchewan, $4,000, Alberta, $2,000, British Columbia, $7,500 ..... 44,871 88

	Lands and Development Services Branch—		
	National Parks: Bath-house receipts, $68,871.15; water rates, $31,049.63; telephone charges, $29,996.48; electricity, $15,754.50; sewer rates, $7,983.13; garbage collection, $7,917.39; rent of equipment, $3,473.19; sundry, $166.19; total, $165,211.66.		
	Yukon Territory: Survey fees, $5,600.		
	Northwest Territories: Sundry, $177.25	170,988 91	
	Special Projects—		
	Rentals of machinery, $33,660.51; cottages, $88.67	33,749 18	
	Indian Affairs Branch—		
	Water, $1,207.24; sundries, $66.50	1,273 74	
			250,883 71
F	Refunds of Previous Years' Expenditures:		
	Departmental Administration	3 95	
	Mines, Forests and Scientific Services Branch—		
	Portion of amount received from Yukon Coal Co. which was applied as repayment of principal on advances, $7,638.42; sundries, $6,256.78	13,895 20	
	Lands and Development Services Branch—		
	Northwest Territories, $5,676.93; National Parks, $1,423.84; Yukon Territory, $1,384.45; sundry, $126.53	8,611 75	
	Special Projects—		
	Grimshaw-Great Slave Lake Road	725 34	
	Indian Affairs Branch—		
	Refund in respect of reversionary interest in Kitsilano Indian Reserve acquired from the Province of British Columbia, $350,000; refunds on account of assistance given to Indians, $9,543.18; return of empty containers, $3,363.55; refund of previous years' advances, $9,636.86; road subsidies, $5,562.30; gasoline tax, $1,559.91	379,665 80	
	Immigration Branch	6,953 76	
			409,855 80
G	Miscellaneous:		
	Mines, Forests and Scientific Services Branch—		
	Fines, $305, sundries, $132.59	437 59	
	Lands and Development Services Branch—		
	Yukon Territory, $5,188.64; Northwest Territories, $4,199.29; National Parks, $3,278.79; Wildlife Service, $2,164.70; sundry, $66.07	14,897 49	
	Indian Affairs Branch—		
	Interest on special trust accounts, $19,753.98; sundries, $86.34	19,840 32	
	Immigration Branch—		
	Fines and forfeitures, $2,052.73; sundries, 15 cents	2,052 88	
			37,228 28
	Total Ordinary		2,034,299 16
	Special Receipts and Other Credits—		
H	Refunds of Previous Years' War and Demobilization Expenditures:		
	Mines, Forests and Scientific Services Branch	4,286 32	
	Immigration Branch	157,573 27	
			161,859 59
I	Transfer to Active Assets of the amount of expenditures on Snare River Project from the date of inception to March 31, 1948: 1945-46, $4,263.10; 1946-47, $949,999.90; 1947-48, $1,499,872.40:		
	Special Projects		2,454,135 40
J	Transfer to Active Assets of previous years' expenditures as represented by the net amount of advances made to Yukon Coal Co., Ltd., charged in previous year to Ordinary Expenditure:		
	Mines, Forests and Scientific Services Branch		73,931 07

Adjusting Entries—

Non-Active Assets—Miscellaneous

K Seed Grain and Relief Advances (Write-down):

Lands and Development Services Branch 44,666 06

This item is the offset to a similar amount reported as expenditure under Write-down of Assets (see page M—54). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief. The status of these advances is shown under Non-Active Assets (see page M—55).

Grand Total $4,768,891 28

Certified correct.

H. L. KEENLEYSIDE,
Deputy Minister of Mines and Resources.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
M–10	Stat.	Minister of Mines and Resources—Salary and Motor Car Allowance	11,967 75	11,967 75	12,000 00
M–10	161, 744, 594	Departmental Administration	349,020 36	342,852 63	220,027 45
			360,988 11	*354,820 38*	*232,027 45*
		MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH			
M–11	162	Branch Administration	97,459 05	94,214 50	37,175 68
		Bureau of Mines—			
M–11	163	Bureau of Mines Administration	34,814 22	33,840 61	27,398 22
M–11	164, 745	Mineral Resources Investigations	1,351,439 00	1,235,054 96	567,520 09
M–12	165	Explosives Act Administration	64,569 93	57,578 63	27,798 50
M–12	166, 746, 595	Investigations of Radio-active Ores	187,353 43	149,937 53	
		Dominion Forest Service—			
M–12	167	Dominion Forest Service Administration	49,790 00	46,293 65	
M–13	168, 747, 169	Forest Research and Investigations	704,308 00	620,372 27	239,617 65
M–13	748, 596	Forest Products Research	530,596 79	499,490 28	348,257 13
M–14	170	Grant to Canadian Forestry Association	4,000 00	4,000 00	1,620 00
		Easter Rockies Forest Conservation Board—			
M–14	171	To provide for the salaries and expenses of Dominion members of the Board and their alternates and sundry expenses in connection with the maintenance and operation of the Ottawa Office of the Board	30,000 00	20,500 57	48,304 51
M–14	172	Dominion contribution towards annual maintenance, including staff and expenses	175,000 00	116,872 86	
M–14	Stat.	To provide for capital expenditures in conformity with Section 8 (1) of the Eastern Rockies Forest Conservation Act	368,163 88	368,163 88	
		Geological Survey of Canada—			
M–15	173	Geological Survey Administration and Miscellaneous Services	121,805 71	114,577 97	
M–15	174, 749	Geological Surveys	900,932 00	826,550 52	537,464 49
		Surveys and Mapping Bureau—			
M–16	175	Surveys and Mapping Bureau Administration	19,246 50	16,954 73	
M–16	176	Topographical Surveys, including expenses of the Geographic Board of Canada	999,048 00	830,266 77	649,531 95
M–16	177	Canadian Hydrographic Service	2,361,911 00	1,148,584 61	724,444 86
M–17	178	Geodetic Survey of Canada	471,821 00	404,436 23	200,074 40

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH—*Concluded*			
M 18	179	To recoup the Ontario Northland Railway (formerly Temiskaming and Northern Ontario Railway Commission) in connection with its claim for injury to John Hedin....	240 00		140 00
M-18	181 751	Legal Surveys, including grant of $350 to assist in printing the publication of the Canadian Institute of Surveying.....	483,308 00	367,311 73	
M-18	182	*To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners.....	2,100 00	1,606 27	1,629 83
M 18	183 752 597	Map Compilation and Reproduction.....	352,946 00	313,922 93	
		Dominion Water and Power Bureau—			
M-19	184 753	Dominion Water and Power Bureau, including the Administration of the Dominion Water Power and Irrigation Acts, and including grant of $350 to the International Executive Council, World Power Conference.....	404,000 00	378,523 64	295,571 47
M-19	185 754 598	To provide for studies and surveys of the Columbia River Watershed in Canada....	330,000 00	309,139 68	245,692 84
M-20	186	Lake of the Woods Control Board.....	11,164 25	10,462 83	10,174 72
M-20	187	To provide for the expenses incurred under the agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed.....	20,650 00	16,867 05	17,484 67
M-20	188	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of the Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote).....	500 00		33 69
M-21	189 755	Geographical Bureau.....	120,029 82	99,155 99	
M-21	190	National Museum of Canada.....	148,741 97	144,177 93	93,925 36
		Dominion Observatories—			
M-21	191 756	Dominion Observatory, Ottawa.....	278,194 00	252,318 65	159,638 41
M-22	192 757	Dominion Astrophysical Observatory, Victoria, B.C.....	58,484 13	55,721 41	39,668 80
M-22	Stat.	To provide for payments under the Emergency Gold Mining Assistance Act.....	9,433,493 86	9,433,493 86	
			20,116,110 54	*17,970,392 54*	*4,273,167 27*
		LANDS AND DEVELOPMENT SERVICES BRANCH			
M-25	193	Branch Administration.....	47,098 54	46,030 40	25,703 79
		Lands Division—			
M-25	194 758	Administration of Dominion, Ordnance and Admiralty and Public lands; Seed Grain Collections.....	235,015 00	221,253 60	75,110 84
		Northwest Territories and Yukon Services—			
		Mackenzie Division—			
M-25	195 759	General Administration, Operation and Maintenance of Services, including Wood Buffalo Park.....	621,067 00	563,631 04	465,710 66
M-26	196 760	Forest Conservation, including Wood Buffalo Park.....	341,810 00	276,430 92	247,425 08
		Roads, Buildings and Water Systems— Construction and Improvements—			
M-27	197 761 599	Roads (Revote $441,000).....	735,700 00	725,187 80	760,108 85
M-27	198 762 600	Buildings (Revote $139,300).....	444,650 00	388,259 87	258,249 28
M-28	199	Water and Sewages (Revote $371,800)..	665,000 00	383,851 61	487,877 95
		Arctic Division—			
M-28	200	Administration.....	110,760 56	110,015 49	67,001 29
M-29	763	Buildings.....	35,500 00	30,528 00	

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		LANDS AND DEVELOPMENT SERVICES BRANCH—*Concluded*			
		Northwest Territories and Yukon Services—*Concluded*			
		Yukon Division—			
M 29	201 764	Administration	131,100 00	128,477 82	121,214 10
M 29	202	Roads	430,000 00	426,266 86	
M 30	203 765	Buildings	45,000 00	9,999 50	1,000 00
	†204	Coal Development	.....	.....	81,569 49
M–30	205	*Grant to Yukon Council	201,400 00	199,470 81	170,000 00
		National Parks Services—			
M–30	206 766	National Parks and Historic Sites Services	7,897,728 00	7,747,922 69	2,433,006 60
M–37	207	Grant to the Jack Miner Migratory Bird Foundation	5,000 00	5,000 00	5,000 00
M–37	208 767	Dominion Wildlife Service—Wildlife Resources Conservation and Development, including administration of the Migratory Birds Convention Act	221,500 00	196,254 06	62,890 81
		Engineering and Construction Division—			
M–37	209	Engineering and Construction Services	308,988 00	304,122 01	243,344 19
M–37	769	To provide for the 1948-49 Dominion contribution to the cost of Section B, Cranberry Portage to Cuprus Mines, of the proposed road between The Pas and Flin Flon in Manitoba for which a Dominion-Provincial agreement is pending	100,000 00	100,000 00	
			12,577,317 10	*11,862,702 48*	*5,505,212 93*
		SPECIAL PROJECTS			
		Surveys and Mapping Bureau—			
M–38	180 750	International Boundary Commission	45,214 00	44,426 74	35,835 76
	‡210	*To provide for the construction, operation and maintenance in the Snare River Drainage Basin, Northwest Territories, of a combined storage and hydro-electric development and the cost of transmission lines, to serve the Yellowknife district	.....	.....	1,499,872 40
M–38	211	Grimshaw-Great Slave Lake Road—Amount required for completion of Provincial Section in 1948-49 under terms of agreement with Alberta (Revote)	295,576 00	36,997 14	893,291 45
M–38	212	Snow Lake Mining Road, Manitoba—Amount required for Dominion contribution in 1948-49 for construction, under terms of agreement with the Province of Manitoba (Revote $17,000)	60,000 00	42,801 27	125,000 00
M–39	768	To provide for Dominion's share of joint Dominion-Provincial survey of Victoria-Patricia Airport Road in British Columbia	4,000 00	2,125 63	
			404,790 00	*126,350 78*	*2,553,999 61*
		INDIAN AFFAIRS BRANCH			
M–39	213	Branch Administration	129,441 28	124,825 43	87,303 36
M–39	214 770	Indian Agencies	2,194,494 00	1,811,656 66	1,382,206 90
		Reserves and Trusts—			
M–42	215 771	Administration	334,338 00	162,972 17	90,218 20
M–42	Stat.	Indian Annuities	318,483 00	318,483 00	304,838 00
		Welfare—			
M–42	216 601	Welfare of Indians	2,371,787 00	2,317,414 82	1,607,014 89
M–43	217	Grants to Agricultural Exhibitions and Indian Fairs	7,500 00	5,369 24	7,335 74
		Education—			
M–44	218 772 602	Indian Education	3,608,988 00	3,150,987 92	1,619,393 94
M–47	219 773	Grants to Residential Schools	2,452,140 00	2,232,258 70	1,977,969 33

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		INDIAN AFFAIRS BRANCH—*Concluded*			
M–48	220	Grant to provide additional services to Indians of British Columbia	100,000 00	97,620 18	93,100 85
M–49	603	To reimburse the Blackfoot Band of Indians for an expenditure in 1930 out of band funds for the reconstruction of the Old Sun Residential School, with interest at 5 per cent per annum.	156,669 00	156,669 00	
			11,673,840 28	*10,378,257 12*	*7,169,381 21*
		IMMIGRATION BRANCH			
M–49	221, 774	Administration of the Immigration Act	615,948 11	590,211 92	312,513 78
M–49	222, 775	Field and Inspectional Service, Canada	2,830,890 00	2,744,757 27	2,074,868 57
M–50	223, 776	Field and Inspectional Service, Abroad	1,346,931 00	1,155,953 90	277,563 36
M–51	777	*Immigration-by-Air Plan	1,340,940 00	1,072,542 96	
M–51	Stat.	Refunds of Previous Years' Revenue	200 00	200 00	
			6,134,909 11	*5,563,666 05*	*2,664,945 71*
		PENSIONS AND OTHER BENEFITS			
M–51	778	*Grant to Mrs. Dorothy L. Livingstone	1,000 00	1,000 00	
M–51	Stat.	Mrs. Doris Ryckman and child	510 00	510 00	517 00
M–51	Stat.	Gratuities to families of deceased employees	9,090 00	9,090 00	7,080 00
			10,600 00	*10,600 00*	*7,597 00*
		Expenditures: from Appropriations not required for 1948-49			1,342,129 09
		Total Ordinary	51,278,555 14	46,266,789 35	23,748,460 27
		SPECIAL			
		INDIAN AFFAIRS BRANCH			
M–52	224	*Fur Conservation and development of native crafts	286,000 00	197,769 04	190,112 56
		DEMOBILIZATION AND RECONVERSION			
		ADMINISTRATIVE OFFICES			
M–52	779	To complete the printing of a report on the natural resources and development of Canada's Northwest Region (Revote)	1,450 00	1,450 00	2,377 49
			1,450 00	*1,450 00*	*2,377 49*
		MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH			
M–52	225	Payments to Royal Canadian Air Force and Commercial companies for air photography, and to defray the expenses of the Interdepartmental Committee on Air Surveys	1,240,000 00	851,111 22	726,094 55
M–53	226	Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting, engineering and design fees	130,000 00	81,893 25	67,675 65
M–53		Transfer from Vote 407, Departmental Administration (Department of Reconstruction and Supply)	17,000 00	10,791 09	
			1,387,000 00	*943,795 56*	*793,770 20*
		LANDS AND DEVELOPMENT SERVICES BRANCH			
M–53	227	Land Division, Alaska Highway—Legal, survey and other costs of acquiring right-of-way, flight strips and easements; and for the rental of lands leased to the Crown	9,000 00	593 88	3,727 38
			9,000 00	*593 88*	*3,727 38*

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		IMMIGRATION BRANCH			
M–54	228	For Expenditures in Connection with looking after Canadian Interests Abroad	100,000 00	42,313 96	72,402 19
M–54	229	Repatriation of Wives and Dependents of Members of the Canadian Armed Forces Overseas	117,000 00	669 66	
M–54	230	British Evacuee Children	2,000 00	31 07	1,231 49
			219,000 00	*43,014 69*	*73,633 68*
		Expenditures: from Appropriations not required for 1948-49			805,236 62
		Total Demobilization and Reconversion	1,616,450 00	988,854 13	1,678,745 37
		ADJUSTING ENTRIES			
		WRITE-DOWN OF NON-ACTIVE ASSETS			
M–54		Stat. Seed Grain and Relief Accounts — An Act respecting certain debts due to the Crown	44,666 06	44,666 06	62,571 50
		Grand Total	$53,225,671 20	$47,498,078 58	$25,679,889 70

* Complete title is shown in the following details.
† Transferred to Other Loans and Investments—see Open Accounts further on in this Section.
‡ Transferred to Loans to, and Investments in, Crown Agencies—see Open Accounts further on in this Section.

Salary of Minister, Salaries Act, c. 24, 1944 ..... **$ 9,973 09**
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931 ..... **$ 1,994 66**

Hon. J. A. Glen was paid salary of $1,944.44 and motor car allowance of $388.90 for the period of April 1 to June 10, 1948; Hon. J. A. MacKinnon received salary of $8,028.65 and motor car allowance of $1,605.76 for the period June 11, 1948, to March 30, 1949.

Hon. J. A. Glen received travelling expenses of $500 and Hon. J. A. MacKinnon received travelling expenses of $2,075, both charged to Vote 161.

Votes 161, 744 and 594 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	295,317 00	295,317 00	295,317 00
Allotted from Vote 85, Salaries, etc.	14,045 36	14,045 36	14,045 36
Allowances	600 00		
Express, Freight and Cartage	400 00	200 00	33 87
Telephones, Telegrams and Postage	5,250 00	5,250 00	4,416 29
Printing, Stationery and Office Equipment	19,750 00	20,950 00	18,058 79
Repairs and Upkeep of Equipment	900 00	700 00	328 06
Travelling Expenses	8,000 00	8,000 00	7,459 00
Supplies and Materials	2,158 00	2,158 00	1,406 68
Sundries	2,600 00	2,400 00	1,787 58
	$ 349,020 36	$ 349,020 36	$ 342,852 63

As at March 31, 1949, there were 127 salaried employees being paid from this vote of whom 63 were permanent and 64 temporary.

Vote 162 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	80,111 00	80,111 00	80,111 00
Allotted from Vote 85, Salaries, etc.	6,881 05	6,881 05	6,881 05
Allowances	300 00	300 00	
Printing, Stationery and Office Equipment	4,250 00	5,550 00	4,836 42
Telegrams, Telephones, Postage, etc.	2,250 00	1,350 00	180 08
Travelling Expenses	1,500 00	2,000 00	1,743 14
Sundries	2,167 00	1,267 00	462 81
	$ 97,459 05	$ 97,459 05	$ 94,214 50

As at March 31, 1949, there were 40 salaried employees being paid from this vote, of whom 18 were permanent and 22 temporary.

Vote 163 Bureau of Mines—Bureau of Mines Administration

	Estimates	Allotments	Expenditures
Salaries	29,484 00	29,484 00	29,484 00
Allotted from Vote 85, Salaries, etc.	814 22	814 22	814 22
Allowances	330 00		
Printing, Stationery and Office Equipment	1,200 00	1,530 00	1,265 11
Travel (Field Studies)	700 00	700 00	459 84
Sundries	2,286 00	2,286 00	1,817 44
	$ 34,814 22	$ 34,814 22	$ 33,840 61

As at March 31, 1949, there were 14 salaried employees being paid from this vote, of whom 6 were permanent and 8 temporary.

Votes 164 and 745 Bureau of Mines—Mineral Resources Investigations

		Estimates	Allotments	Expenditures
	Salaries	881,290 00	913,024 00	911,304 17
	Allowances	1,005 00	1,005 00	
A	Printing, Stationery and Office Equipment	36,500 00	32,000 00	22,729 43
	Travel (Field Investigations)	29,000 00	25,500 00	24,902 16
	Supplies and Materials	161,476 00	126,476 00	86,861 98
B	Acquisition of Equipment	167,524 00	182,524 00	133,232 78
C	Repairs and Upkeep of Equipment	30,000 00	26,266 00	23,837 35
D	Sundries	44,644 00	44,644 00	32,187 09
		$1,351,439 00	$1,351,439 00	$1,235,054 96

This vote was provided for the costs of investigations, in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

As at March 31, 1949, there were 341 salaried employees being paid from this vote, of whom 99 were permanent and 242 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Includes purchase of the following equipment: 1 motor car, $1,247.43; microscope and parts, $3.158; testing machine with accessories, $11,213.09; progress payments on hydrogenation high-pressure injector vessel, $8,425.

C Fred A. Wilson Contracting Co., Ltd., received $6,209.54, including final payment on a contract of $9,072 awarded through the Department of Public Works for improvements to electrical distribution system in Laboratory Buildings "A", "B", and "C", Booth Street.

D This expenditure includes: freight and express, $9,428.20; payments amounting to $12,392.82 made to the National Film Board, under authority of P.C. 5766, December 15, 1948 for the production of a film entitled *Science at your Service.*

Vote 165 Bureau of Mines—Explosives Act Administration

	Estimates	Allotments	Expenditures
Salaries	45,921 00	45,921 00	45,921 00
Allotted from Vote 85, Salaries, etc	4,569 93	4,569 93	4,569 93
Allowances	780 00	780 00	
Printing, Stationery and Office Equipment	1,000 00	1,500 00	1,036 40
Travelling Expenses	6,000 00	6,000 00	3,214 76
Acquisition of Equipment	2,000 00	1,500 00	137 60
Repairs and Upkeep of Equipment	1,000 00	1,000 00	196 98
Professional and Other Special Services	600 00	600 00	224 60
Sundries	2,699 00	2,699 00	2,277 36
	$ 64,569 93	$ 64,569 93	$ 57,578 63

This vote was provided for the costs of administration of the Explosives Act, c. 7, 1946, an Act to regulate the manufacture, testing, storage, and importation of explosives.

As at March 31, 1949, there were 18 salaried employees being paid from this vote, of whom 5 were permanent and 13 temporary.

Votes 166, 746 and 595 Bureau of Mines—Investigations of Radio-active Ores

		Estimates	Allotments	Expenditures
	Temporary Assistance	80,421 00	83,921 00	83,921 00
	Allotted from Vote 85, Salaries, etc.	10,903 43	10,903 43	10,903 43
	Travelling expenses	6,000 00	5,000 00	3,405 36
	Supplies and Materials	10,000 00	18,500 00	14,631 15
	Acquisition of Equipment	20,000 00	18,500 00	13,392 57
	Repairs and Upkeep of Equipment	5,000 00	500 00	317 59
A	Professional and Other Special Services	8,000 00	6,500 00	5,954 72
B	Acquisition of Land and/or Construction of Buildings and Works	40,000 00	40,000 00	14,594 81
	Sundries	7,029 00	3,529 00	2,816 90
		$ 187,353 43	$ 187,353 43	$ 149,937 53

As at March 31, 1949, there were 34 salaried employees being paid from this vote, of whom 3 were permanent and 31 temporary.

A Payment was made to A. M. Gaudin who was engaged as a consultant under authority of P.C. 100/4981, December 4, 1946.

B Includes $14,391.04 for the purchase of 2 Quonset huts.

Vote 167 Dominion Forest Service—Dominion Forest Service Administration

	Estimates	Allotments	Expenditures
Salaries	43,346 00	43,346 00	42,453 67
Allowances	273 00	273 00	
Telephones, Telegrams and Postage	400 00	400 00	349 99
Printing, Stationery and Office Equipment	2,000 00	2,000 00	951 21
Travelling Expenses	2,500 00	2,500 00	1,986 68
Sundries	1,271 00	1,271 00	552 10
	$ 49,790 00	$ 49,790 00	$ 46,293 65

As at March 31, 1949, there were 17 salaried employees being paid from this vote, of whom 12 were permanent and 5 temporary.

Votes 168 and 747 Dominion Forest Service—Forest Research and Investigations

		Estimates	Allotments	Expenditures
	Salaries and Wages	449,002 00	469,402 00	425,417 89
	Allowances	360 00	360 00	
	Travelling Expenses	26,360 00	22,460 00	17,349 17
A	Printing, Stationery and Office Equipment	44,125 00	44,125 00	44,050 52
	Supplies and Materials	57,411 00	48,686 00	38,918 22
	Express, Freight and Cartage	1,397 00	2,597 00	1,984 19
	Telephones, Telegrams and Postage	1,800 00	1,800 00	1,434 16
	Acquisition of Land and/or Construction of Buildings, Works and Structures	19,550 00	11,325 00	5,395 64
	Repairs and Upkeep of Buildings, Works and Structures	31,920 00	12,720 00	12,175 15
	Repairs and Upkeep of Equipment	16,725 00	19,525 00	18,080 53
B	Acquisition of Equipment	40,785 00	55,785 00	51,168 03
	Publicity	10,000 00	10,000 00	
	Sundries	4,873 00	5,523 00	4,398 77
		$ 704,308 00	$ 704,308 00	$ 620,372 27

This vote was provided for costs in connection with the advancement of forest conservation; inventory of national forest resources; investigations of forest conditions and rates of growth, and development of scientific management methods; forest protection studies; and technical and economic investigations of forest industries. The following is a distribution of the expenditures by districts: Head Office, $226,715.92; Maritimes Forest District, $105,679.50; Quebec Forest District, $38,555.25; Petawawa Forest Experiment Station, $130,423.12; Manitoba—Saskatchewan Forest District, $46,367.88; Alberta Forest District, $72,630.60.

As at March 31, 1949, there were 160 salaried employees being paid from this vote, of whom 60 were permanent and 100 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B This expenditure includes: purchase of 5 motor trucks, $8,164.50; 1 motor car, $1,336.43; 2 tractors, $15,041.49; 1 caterpillar motor grader, $10,125.60.

Votes 169, 748 and 596 Dominion Forest Service—Forest Products Research

		Estimates	Allotments	Expenditures
	Salaries and Wages	334,108 00	334,380 00	334,380 00
	Allotted from Vote 85, Salaries, etc.	18,883 79	18,883 79	18,883 79
	Allowances	435 00	435 00	
	Travelling Expenses	23,675 00	22,378 00	19,988 63
	Printing, Stationery and Office Equipment	14,320 00	13,710 00	11,528 19
	Supplies and Materials	23,650 00	18,884 00	16,266 86
	Express, Freight and Cartage	1,600 00	1,125 00	1,014 37
	Telephones, Telegrams and Postage	2,175 00	1,725 00	1,485 40
A	Acquisition of Land and/or Construction of Buildings, Works and Structures	65,000 00	65,000 00	50,629 59
	Repairs and Upkeep of Equipment	4,700 00	4,043 00	2,610 68
	Acquisition of Equipment	38,790 00	47,450 00	40,328 42
	Sundries	3,260 00	2,583 00	2,374 35
		$ 530,596 79	$ 530,596 79	$ 499,490 28

This vote was provided for the cost of operation of forest products laboratories of which there are three units, namely: the main laboratories at Ottawa; a pulp and paper division at Montreal, in the operating costs of which the Canadian Pulp and Paper Association and McGill University participate; and a branch laboratory at Vancouver, housed in buildings provided by the University of British Columbia. The following is a distribution of the expenditures by these laboratories: Ottawa, $273,644.51; Montreal, $82,215.72; Vancouver, $143,630.05.

As at March 31, 1949, there were 123 salaried employees being paid from this vote, of whom 46 were permanent and 77 temporary.

A This expenditure includes: payments of $9,610.53 to the University of British Columbia for alterations to, and equipment for, an extension to the Forest Products Laboratory, Vancouver, B.C. and a progress payment of $39,825 to H. Dagenais who was awarded a contract amounting to $50,200 through the Department of Public Works for the erection of a temporary building for the Forest Products Laboratory, Ottawa.

Vote 170 Dominion Forest Service—Grant to Canadian Forestry Association..... 4,000 00
Expenditures.....$ 4,000 00

Vote 171 Eastern Rockies Forest Conservation Board—To provide for the salaries and expenses of Dominion members of the Board and their alternates and sundry expenses in connection with the maintenance and operation of the Ottawa Office of the Board

		Estimates	Allotments	Expenditures
A	Temporary Assistance	12,000 00	12,000 00	12,000 00
B	Travelling Expenses	8,500 00	8,500 00	6,919 90
	Miscellaneous	9,500 00	9,500 00	1,580 67
		$ 30,000 00	$ 30,000 00	$ 20,500 57

As at March 31, 1949, there was 1 temporary salaried employee being paid from this vote.

The Eastern Rockies Forest Conservation Board was established by the Eastern Rocky Mountain Forest Conservation Act, c. 59, 1947. It consists of three members, two of whom are appointed by the Governor in Council and one by the Lieutenant Governor of Alberta in Council. Generally speaking, the purpose and function of the Board is to plan, advise on, direct, supervise and carry out the construction, operation and maintenance of all projects and facilities required for the proper protection of the forests of that area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River. The Province of Alberta undertakes under the Agreement as contained in the Act to carry out, under the direction of the Board, the program of works prescribed each year and the program of forest management laid down by the Board. The Federal Government is to pay all capital expenditures, which shall not exceed $6,300,000 over a period of six years. The Province is to pay $125,000 each year towards the maintenance and other current expenditures required by the program formulated by the Board for that year, including the expenditures of the Board, and the Federal Government is to pay the balance. However, if the net revenues derived by the Province in any year from the surface rights in the area exceed the amount of the contribution to be made by the Province, the contribution is to be increased by the amount exceeded and, if they exceed the annual maintenance and other current expenditures, the excess thereof is, for the purposes of the agreement, to be considered as having been received in the next year. The Act provides that all expenditures by the Board shall be subject to the audit of the Auditor General. This and the two succeeding votes are provided for Federal expenditures in connection with the Board.

A This expenditure represented the annual salary, as authorized by P.C. 2850, July 23, 1947, of H. Kennedy, Chairman of the Board.

B Comprises travelling expenses of H. Kennedy, $3,718.66 and J. M. Wardle, $3,201.24.

Vote 172 Eastern Rockies Forest Conservation Board—Dominion contribution towards annual maintenance, including staff and expenses..... 175,000 00
Expenditures.....$ 116,872 86

A distribution of expenditures from the above vote follows: salaries, $32,639.01; professional and other special services, $1,124.37; travel, $2,337.44; stationery and office supplies, $5,011.69; supplies and materials, $1,711.25; acquisition of equipment, $42,044.76, including 1 motor car and 8 motor trucks, $25,795 61; maintenance of equipment, $12,336.86; rentals, $3,625; payment to the Province of Alberta of claim for expenditures incurred in excess of annual contribution under section 8 (*b*) of the agreement, $9,878.85; miscellaneous, $6,163.63.

As at March 31, 1949, there were 11 temporary salaried employees being paid from this vote.

All expenditures by the Board are subject to audit by the Auditor General of Canada pursuant to the provisions of section 9 of the Act and his report in this connection will be found in Appendix 1 to this section, see page M—73.

Eastern Rockies Forest Conservation Board—To provide for capital expenditures in conformity with Section 8 (1) of the Eastern Rocky Mountain Forest Conservation Act, c. 59, 1947.....$ 368,163 88

Section 8 (1) of the Eastern Rocky Mountain Forest Conservation Act authorizes the Minister of Finance to pay out of the unappropriated moneys in the Consolidated Revenue Fund, for expenditures as and

when incurred under the provisions of the Agreement between the Federal Government and the Province of Alberta, such sum or sums as may from time to time be required by the Board, not exceeding one million and fifty thousand dollars in any year and not exceeding six million three hundred thousand dollars in the aggregate.

A distribution of expenditures follows:

	Salaries	9,045 68
	Wages	14,606 26
	Acquisition of Equipment	1,508 00
	Construction of Roads	2,320 13
A	Provincial claims	332,394 76
	Capital Expenditure incurred by the Board on behalf of the Province of Alberta	7,575 15
	Miscellaneous	713 90
		$ 368,163 88

A Provincial claims were approved by the Board and the expenditures were classified as follows: wages, $35,441.73; equipment, $90,922.75; motor cars and trucks, $52,529.98; additions and relocations, $28,587.21; new construction, $124,143.04; sundries, $770.05.

Vote 173 Geological Survey of Canada—Geological Survey Administration and Miscellaneous Services

	Estimates	Allotments	Expenditures
Salaries	90,253 00	90,253 00	90,253 00
Allotted from Vote 85, Salaries, etc.	7,805 71	7,805 71	7,805 71
Allowances	315 00	15 00	
Printing, Stationery and Office Equipment	4,000 00	7,800 00	6,294 10
Supplies and Materials	12,000 00	9,000 00	7,588 09
Acquisition of Equipment	3,000 00	1,000 00	64 59
Repairs and Upkeep of Equipment	1,000 00	500 00	
Sundries	3,432 00	5,432 00	2,572 48
	$ 121,805 71	$ 121,805 71	$ 114,577 97

As at March 31, 1949, there were 45 salaried employees being paid from this vote, of whom 16 were permanent and 61 temporary.

Votes 174 and 749 Geological Survey of Canada—Geological Surveys

		Estimates	Allotments	Expenditures
	Salaries	400,320 00	415,320 00	409,477 54
	Allowances	240 00	240 00	
A	Printing, Stationery and Office Equipment	85,000 00	83,000 00	53,709 44
B	Field Surveys and Travel	322,000 00	269,500 00	259,429 01
	Supplies and Materials	25,000 00	32,500 00	29,233 05
C	Acquisition of Equipment	55,000 00	75,500 00	57,911 60
	Repairs and Upkeep of Equipment	8,000 00	11,000 00	5,762 29
	Sundries	5,372 00	13,872 00	11,027 59
		$ 900,932 00	$ 900,932 00	$ 826,550 52

This vote was provided for the costs of field studies of rocks, minerals and ore deposits of Canada that may lead to the discovery of ore and kindred deposits and more successful exploitation of deposits already known, and the publishing of the results of such investigations.

As at March 31, 1949, there were 112 salaried employees being paid from this vote, of whom 51 were permanent and 61 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: salaries of student assistants, $55,518.56; wages of cooks and labourers, $29,550.31; transportation of field parties, $38,379.97; travelling expenses, $8,460.29; air transportation, $44,064.08; materials and supplies, $62,073.70, including provisions, $53,339; acquisition of equipment, $1,493.08; maintenance of equipment, $3,277.12; freight and express, $7,730; sundries, $8,881.90.

C Includes: 4 motor trucks, $5,249.35; 38 horses, $3,049.

Vote 175 Surveys and Mapping Bureau—Surveys and Mapping Bureau Administration

	Estimates	Allotments	Expenditures
Salaries	11,055 00	11,055 00	11,055 00
Allotted from Vote 85, Salaries, etc.	4,656 50	4,656 50	4,656 50
Printing, Stationery and Office Equipment	1,200 00	1,200 00	967 32
Travelling Expenses	1,500 00	1,500 00	224 57
Sundries	835 00	835 00	51 34
	$ 19,246 50	$ 19,246 50	$ 16,954 73

As at March 31, 1949, there were 6 salaried employees being paid from this vote, of whom 2 were permanent and 4 temporary.

Vote 176 Surveys and Mapping Bureau—Topographical Surveys, including expenses of the Geographic Board of Canada

		Estimates	Allotments	Expenditures
	Salaries	468,926 00	468,926 00	449,095 21
	Allowances	510 00	510 00	
A	Printing, Stationery and Office Equipment	6,000 00	20,000 00	11,946 65
B	Field Surveys and Travel	345,000 00	270,000 00	187,014 36
	Supplies and Materials	10,000 00	18,000 00	15,272 91
C	Acquisition of Equipment	130,000 00	180,000 00	148,162 06
	Repairs and Upkeep of Equipment	25,000 00	25,000 00	7,273 22
	Purchase of Air Photographs	5,000 00	5,000 00	3,381 40
	Sundries	8,612 00	11,612 00	8,120 96
		$ 999,048 00	$ 999,048 00	$ 830,266 77

As at March 31, 1949, there were 201 salaried employees being paid from this vote, of whom 40 were permanent and 161 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: salaries of student assistants, $44,204.45; wages of cooks and labourers, $46,486.59; transportation of field parties, $18,739.97; travel, $626.37; air transportation, $19,153.43; materials and supplies, $38,210.25, including $29,480.19 for provisions; acquisition of equipment, $1,143.63; maintenance of equipment, $2,688.74; freight and express, $11,916.21; sundries, $3,844.72.

C Expenditures include: 2 motor trucks, $2,833.45; 66 horses, $4,130; 1 mapping projector, $16,420.32; 6 multiplex plotting units, $80,887.

Vote 177 Surveys and Mapping Bureau—Canadian Hydrographic Service

		Estimates	Allotments	Expenditures
	Salaries and Wages	586,068 00	611,553 00	525,028 20
	Allowances	120 00	120 00	
A	Travelling Expenses	13,275 00	15,775 00	14,271 02
	Printing, Stationery and Office Equipment	10,810 00	20,810 00	15,431 70
	Supplies and Materials	211,829 00	211,829 00	156,684 50
B	Acquisition of Equipment	1,425,330 00	1,380,345 00	345,331 37
	Repairs and Upkeep of Equipment	48,010 00	55,010 00	41,607 35
C	Sundries	66,469 00	66,469 00	50,230 47
		$2,361,911 00	$2,361,911 00	$1,148,584 61

The expenses, by stations and vessels, of charting Dominion waters are as follows: Headquarters—Hydrographic Surveys, $293,009.01; Nova Scotia—C.H.L. *Dawson*, $30,085.48; Gulf of St. Lawrence—C.H.L. *Henry Hudson*, $11,867.87; Pacific Coast—C.G.S. *Wm. J. Stewart*, $163,945.11, C.G.S. *Pender*, $812.54, Victoria Office, $10,884.93, C.G.S. *Parry* $30,899.04; Bras d'Or—C.H.L. *Anderson*, $14,267.87; St. Lawrence River—C.H.L. *Boulton*, $22,077.58; Great Lakes Surveys, $13,495.52; Atlantic Coast—C.G.S. *Acadia*, $157,328.58, C.G.S. *Carter*,

$125,259.51; charting Great Slave—Mackenzie River—C.H.L. *Rae*, $16,781.51, C.G.S. *Fort Frances*, $99,446.11; Headquarters—Precise Water Levels, $21,995.26; Gauging Stations—Precise Water Levels, $15,548.50; Headquarters—Tidal and Current, $29,159.73; Gauging Stations—Tidal and Current, $7,911.93; Chesterfield Inlet—Baker Lake, $16,562.03; C.G.S. *Kapuskasing*, $62,225.92; Hydrographic Service Depot—Picton, $5,020.58.

As at March 31, 1949, there were 228 salaried employees being paid from this vote, of whom 62 were permanent and 166 temporary.

A Expenditures comprise: transportation of field parties, $13,244.76; travel, $1,026.26.

B Expenditures include: purchase of 1 motor truck, $1,599.25; contractual payments as listed below on the construction and conversion of vessels; and purchase of equipment for vessels.

Details of contracts of $5,000 or over are as follows:

Contractor	Particulars	Amount of Contract	Payments 1948-49	Payments to date
(*a*) Halifax Shipyards Ltd.	Conversion of the *Kapuskasing*	$ 320,000 00	$ 24,601 97	$ 24,601 97
David A. Mason	Construction of 2 launches	10,090 00	9,081 00	9,081 00
	Construction of 4 launches	16,644 00	14,979 60	14,979 60
Midland Boat Works Ltd.	Alteration to, and completion of construction of, vessel	164,068 83	61,564 05	164,068 83 (*f*)
	Construction of launch	17,944 20	9,869 31	9,869 31
Cliff Richardson	Construction of launch	15,715 20	8,643 36	8,643 36
(*a*) Saint John Dry Dock Co., Ltd.	Conversion of the *Fort Frances*	320,000 00	54,758 22	54,758 22
Straight-McKay, Ltd.	Construction of 2 launches	10,920 00	10,155 60	10,155 60

(*a*) Awarded by the Department of National Defence.

(*f*) Including final payment.

C Expenditures comprise: freight and express, $3,866.48; electricity, $1,112.51; rentals, $3,102.96; subsistence, $33,432.25; miscellaneous, $8,716.27.

Vote 178 Surveys and Mapping Bureau—Geodetic Survey of Canada

	Estimates	Allotments	Expenditures
Salaries and Wages	308,546 00	292,546 00	251,561 47
Allowances	360 00	360 00	
A Travelling Expenses	40,000 00	39,000 00	38,379 29
Supplies and Materials	61,665 00	42,165 00	33,719 97
Acquisition of Equipment	35,000 00	34,000 00	22,545 60
Repairs and Upkeep of Equipment	11,000 00	13,500 00	11,526 63
B Sundries	15,250 00	50,250 00	46,703 27
	$ 471,821 00	$471,821 00	$404,436 23

As at March 31, 1949, there were 54 salaried employees being paid from this vote, of whom 30 were permanent and 24 temporary.

A This expenditure includes travelling expenses of field parties, $36,658.40.

B Under authority of P.C. 1779, April 22, 1948, a contract amounting to $33,900 was entered into with the Photographic Survey Company Limited, for the services of a helicopter in connection with geodetic surveys and payment in full was made in the current fiscal year.

Vote 179 Surveys and Mapping Bureau—To recoup the Ontario Northland Railway (formerly Temiskaming and Northern Ontario Railway Commission) in connection with its claim for injury to John Hedin ..... $ 240 00
Expenditures ..... nil

This pension was awarded under the Workmen's Compensation Act to John Hedin for injuries received in October, 1921. No payments were made during the fiscal year due to his death on November 8, 1947.

Votes 181 and 751 Surveys and Mapping Bureau—Legal Surveys, including grant of $350 to assist in printing the publication of the Canadian Institute of Surveying

		Estimates	Allotments	Expenditures
	Salaries and Wages	300,993 00	300,993 00	255,756 71
	Allowances	312 00	312 00	
A	Travelling Expenses	17,207 00	27,707 00	22,454 77
	Supplies and Materials	37,039 00	65,039 00	47,481 56
	Acquisition of Equipment	7,000 00	25,000 00	15,140 35
	Repairs and Upkeep of Equipment	2,800 00	6,800 00	4,224 29
B	Sundries	112,607 00	52,107 00	16,904 05
	Grant, Canadian Institute of Surveying	350 00	350 00	350 00
	Dominion's share of the amount required to complete the survey of the Ontario-Manitoba boundary to Hudson Bay	5,000 00	5,000 00	5,000 00
		$ 483,308 00	$ 483,308 00	$ 367,311 73

As at March 31, 1949, there were 88 salaried employees being paid from this vote, of whom 23 were permanent and 65 temporary.

A Expenditures comprise: transportation of field parties, $13,392.39; air transportation, $8,524.66; travel, $537.72.

B Includes payment of $10,693.27 made to the Province of British Columbia, being the Federal Government's share for 1948 of expenditure in connection with the British Columbia-Yukon Boundary Survey.

Vote 182 Surveys and Mapping Bureau—To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc. (the fees of B. W. Waugh, J. E. R. Ross and J. L. Rannie, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum)

	Estimates	Allotments	Expenditures
Fees, Board of Examiners	1,540 00	1,540 00	1,375 00
Sundries	560 00	560 00	231 27
	$ 2,100 00	$ 2,100 00	$ 1,606 27

This vote was provided to defray expenses connected with the examination of candidates in accordance with the Dominion Lands Surveys Act, c. 117, R.S.

Votes 183, 752 and 597 Surveys and Mapping Bureau—Map Compilation and Reproduction

		Estimates	Allotments	Expenditures
	Salaries	270,190 00	270,190 00	247,809 01
	Allowances	480 00		
	Supplies and Materials	29,550 00	34,550 00	27,997 29
A	Acquisition of Equipment	47,496 00	42,496 00	33,728 84
	Repairs and Upkeep of Equipment	4,000 00	4,000 00	2,967 81
	Sundries	1,230 00	1,710 00	1,419 98
		$ 352,946 00	$ 352,946 00	$ 313,922 93

As at March 31, 1949, there were 117 salaried employees being paid from this vote, of whom 50 were permanent and 67 temporary.

A Includes purchase of 1 offset press, $26,271.

Votes 184 and 753 Dominion Water and Power Bureau—Dominion Water and Power Bureau, including the Administration of the Dominion Water Power and Irrigation Acts, and including grant of $350 to the International Executive Council, World Power Conference

		Estimates	Allotments	Expenditures
	Salaries and Wages	289,034 00	288,534 00	286,197 47
	Allowances	120 00	120 00	
A	Printing, Stationery and Office Equipment	15,000 00	18,000 00	11,771 17
B	Travelling Expenses	35,000 00	37,500 00	35,853 00
	Supplies and Materials	8,000 00	9,000 00	8,370 79
	Acquisition of Equipment	14,000 00	15,000 00	10,470 18
	Repairs and Upkeep of Equipment	36,000 00	29,000 00	19,129 14
	Sundries	6,496 00	6,496 00	6,428 89
	Grant to International Executive Council, World Power Conference	350 00	350 00	303 00
		$ 404,000 00	$ 404,000 00	$ 378,523 64

As at March 31, 1949, there were 359 salaried employees being paid from this vote, of whom 53 were permanent and 306 temporary.

Included in the expenditures from Salaries and Wages are the wages of labourers and gauge readers, as follows: New Brunswick and Nova Scotia District, $1,951; Quebec, $2,439; Ontario, $8,034.26; Manitoba and Western Ontario, $2,294.34; Alberta and Saskatchewan, $5,049.73; British Columbia, $13,154.23.

A Payments were made to the Department of Public Printing and Stationery.

B Includes: transportation of field parties, $28,503.14; air transportation, $2,871.11; travel, $2,819.03.

The Federal Government receives contributions from various provinces and power commissions towards the costs of water power investigations. The amounts received during this fiscal year, totalling $39,598, were credited to Services and Service Fees—see Revenue section hereof.

Votes 185, 754 and 598 Dominion Water and Power Bureau—To provide for studies and surveys of the Columbia River Watershed in Canada **330,000 00**
Expenditures ..... **$ 309,139 68**

This vote was provided for the cost of investigations which are designed to provide the basic information necessary to plan the future development, on an international basis, of the water resources of the Columbia River basin, comprising 39,000 square miles in British Columbia, for the purposes of navigation, flood control, power development, irrigation, fisheries, and conservation of wild life.

For the purpose of co-ordinating and conducting the technical studies, the International Joint Commission appointed an International Columbia River Engineering Board consisting of four members. V. M. Meek and F. G. Goodspeed are the Canadian representatives.

A distribution of expenditures follows: salaries and wages, $148,582.32; special surveys, $61,842.04; professional and other special services, $2,297.90; provisions, $15,079.18; supplies and materials, $13,378.02; travelling expenses, $3,060.39; transportation of field parties, $28,934.52; purchase of 4 motor trucks, $9,355.74; camp and other equipment, $8,016.72; maintenance of equipment, $12,439.26; freight and express, $1,843.06; rentals, $1,566.38; sundries $2,744.15.

Efforts by the Branch to secure a refund of $628.36 representing the outstanding balance of an advance to H. A. Wickes were unsuccessful. This amount will be recovered in 1949-50 by salary deductions.

As at March 31, 1949, there were 26 salaried employees being paid from this vote, of whom 3 were permanent and 23 temporary.

A contract was awarded to Western Water Wells, Limited, for drilling operations at three damsites on the Upper Kootenay River. Payments in the current year, including final payment, were $26,891.97. Total payments were $29,228.97.

A contract amounting to $25,036.74 was awarded to Rocanen Engineering Company, Limited, for drilling operations at two damsites on the Similkameen River and payment in full was made in the current year.

Vote 186 Dominion Water and Power Bureau—Lake of the Woods Control Board

	Estimates	Allotments	Expenditures
Salaries and Wages	8,515 00	8,691 00	8,691 00
Allotted from Vote 85, Salaries, etc.	789 25	789 25	789 25
Printing, Stationery and Office Equipment	150 00	150 00	36 89
Travelling Expenses	450 00	374 00	316 71
Supplies and Materials	250 00	200 00	22 39
Acquisition of Equipment	300 00	300 00	160 39
Repairs and Upkeep of Equipment	250 00	200 00	33 99
Sundries	460 00	460 00	412 21
	$ 11,164 25	$ 11,164 25	$ 10,462 83

A portion of the maintenance expenditure paid from this vote is repaid on a calendar year basis by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930. The amount to be refunded for the calendar year 1948, $8,227.89, will be credited to 1949-50 revenues.

As at March 31, 1949, there were 3 permanent salaried employees being paid from this vote.

Vote 187 Dominion Water and Power Bureau—To provide for the expenses incurred under the agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed

	Estimates	Allotments	Expenditures
Payment to Ontario of annual interest and operation charges for calendar year 1948	19,528 38	19,528 38	16,313 04
Annual operating costs incurred by the Dominion	885 00	885 00	554 01
Miscellaneous and capital contingencies	236 62	236 62	
	$ 20,650 00	$ 20,650 00	$ 16,867 05

The greater portion of the above expenditure is to be refunded by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930, which requires the Province to repay to the Federal Government all capital and operating charges, in connection with the development of power in the Winnipeg River, incurred by reason of the Lac Seul Conservation Act, c. 32, 1928. The Province repays on a calendar year basis and the amount to be refunded for 1948, $17,321.26, will be credited to 1949-50 revenues.

Vote 188 Dominion Water and Power Bureau—To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of the Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote) ..... $ 500 00

Expenditures ..... nil

This vote was provided for payment to the Province of Ontario, in accordance with the agreement of November 15, 1922, between the Federal Government and the Provinces of Ontario and Manitoba regarding the control of the upper waters of the Winnipeg River, for expenditures made by that Province.

Section 8 of an agreement incorporated in the Manitoba Natural Resources Act, c. 29, 1930, provides for the repayment by the Province of approximately 55 per cent of the expenditure under an amortization plan.

As no claims were received, there were no expenditures to the end of the fiscal year.

Votes 189 and 755 Geographical Bureau

		Estimates	Allotments	Expenditures
	Temporary Assistance	42,292 00	45,640 00	45,640 00
	Allotted from Vote 85, Salaries, etc.	10,033 82	10,033 82	10,033 82
	Printing, Stationery and Office Equipment	19,000 00	15,100 00	12,114 26
	Telegrams, Telephones, Postage, etc.	700 00	530 00	300 93
	Field Surveys and Travel	38,000 00	10,150 00	7,417 33
A	Acquisition of Equipment	7,000 00	30,572 00	18,145 85
	Repairs and Upkeep of Equipment	1,000 00	150 00	75 18
	Sundries	2,004 00	7,854 00	5,428 62
		$ 120,029 82	$ 120,029 82	$ 99,155 99

As at March 31, 1949, there were 24 salaried employees being paid from this vote, of whom 2 were permanent and 22 temporary.

A Under authority of P.C. 251, January 21, 1949, a contract amounting to $6,975.50 was awarded to W. Warren Robar for the construction of a boat. Payments in the current year were $6,000.

Vote 190 National Museum of Canada

		Estimates	Allotments	Expenditures
	Salaries	99,502 00	99,502 00	99,502 00
	Allotted from Vote 85, Salaries, etc.	5,241 97	5,241 97	5,241 97
	Allowances	684 00		
A	Printing, Stationery and Office Equipment	12,000 00	14,934 00	13,939 30
B	Field Surveys and Travel	20,000 00	15,500 00	14,678 38
	Supplies and Materials	3,000 00	2,900 00	2,722 06
	Acquisition of Equipment	5,000 00	5,300 00	4,701 68
	Repairs and Upkeep of Equipment	1,000 00	1,100 00	1,036 81
	Sundries	2,314 00	4,264 00	2,355 73
		$ 148,741 97	$ 148,741 97	$ 144,177 93

As at March 31, 1949, there were 37 salaried employees being paid from this vote, of whom 18 were permanent and 19 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: salaries and wages of student assistants, cooks and labourers, $3,198.21; transportation of field parties and travelling expenses, $6,369.74; air transportation, $471.55; provisions, $2,727.84; freight and express, $721.34; sundries, $1,189.70.

Votes 191 and 756 Dominion Observatories—Dominion Observatory, Ottawa

		Estimates	Allotments	Expenditures
	Salaries and Wages	157,509 00	157,509 00	157,327 98
	Allowances	120 00	120 00	
A	Travelling Expenses	25,450 00	25,450 00	19,520 37
	Supplies and Materials	13,500 00	16,500 00	13,752 89
B	Acquisition of Equipment	42,440 00	42,440 00	39,773 53
	Repairs and Upkeep of Equipment	5,150 00	5,150 00	2,132 41
	Sundries	10,525 00	12,525 00	7,699 64
C	Acquisition of Land and/or Construction of Buildings, Works and Structures	23,500 00	18,500 00	12,111 83
		$ 278,194 00	$ 278,194 00	$ 252,318 65

As at March 31, 1949, there were 47 salaried employees being paid from this vote, of whom 32 were permanent and 15 temporary.

A Includes: transportation of field parties, $4,953.07; air transportation, $10,473.47.

B An amount of $9,660 was expended for purchase of 2 prefabricated buildings.

Perkin-Elmer Corporation of Glenbrook, Conn., U.S.A., was awarded a contract amounting to $50,000 under authority of P.C. 3906, September 2, 1948, for the construction of 2 Super-Schmidt cameras. Payments in the current year were $19,997.50.

C Under authority of P.C. 3764, August 30, 1948, a contract amounting to $13,500 was awarded to the Colinton Lumber Company, for the construction of a combined office and laboratory building at the Magnetic Observatory, Meanook, Alta. Payments in the current year were $12,032.30.

Votes 192 and 757 Dominion Observatories—Dominion Astrophysical Observatory, Victoria, B.C.

	Estimates	Allotments	Expenditures
Salaries	37,479 00	37,479 00	37,479 00
Allotted from Vote 85, Salaries, etc.	1,305 13	1,305 13	1,305 13
Travelling Expenses	2,500 00	2,265 00	1,625 86
Supplies and Materials	1,500 00	1,700 00	1,631 83
Acquisition of Equipment	11,500 00	11,050 00	10,189 85
Repairs and Upkeep of Equipment	500 00	500 00	355 56
Sundries	3,700 00	4,185 00	3,134 18
	$ 58,484 13	$ 58,484 13	$ 55,721 41

As at March 31, 1949, there were 10 salaried employees being paid from this vote, of whom 5 were permanent and 5 temporary.

To provide for payments under the Emergency Gold Mining Assistance Act, c. 15, 1948. . $9,433,493 86

In order to prevent the closing down of mines due to increasing costs of equipment, supplies and labour, and thus avoid the resultant hardships on dependent communities, and to stimulate the production of gold, the Emergency Gold Mining Assistance Act, c. 15, 1948 was passed, and proclaimed on May 14, 1948, with payments effective for a period of three years from January 1, 1948.

Assistance is restricted to the mines from which the value of gold produced is not less than 70 per cent of the value of the total output and is based on the increased output in the designated year over that of the base year. The designated year is the year for which assistance is claimed and the base year is the year ending June 30, 1947, excepting for a new mine in which case the base year is the first year of production and assistance is paid for that year on the total number of ounces of gold produced and sold.

Assistance is based on the number of ounces produced and sold in the designated year in excess of two-thirds of the number of ounces produced and sold in the base year. Payment per ounce is 50 per cent of the excess of actual cost of production per ounce over $18, the basic rate as prescribed in the Act. The maximum rate of assistance is $16 per ounce.

The following statement shows the payments to mine operators in the current fiscal year under the above statutory authority.

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, C. 15, 1948

Name of Operator	For period (inclusive)	Production (ounces)	Assistance Payable	Less Holdback of 20 per cent	Payments
	1948				
Alpine Gold Limited	Jan.–June	776·047	4,138 93	827 79	3,311 14
Aunor Gold Mines Limited	Jan.–Dec.	57,079·368	101,511 25	20,302 25	81,209 00
Atkinson Dredg. Co. Ltd.	Jan.–Dec.	985·78	15,772 48	3,154 50	12,617 98
Bralorne Mines Ltd.	Jan.–Dec.	74,876·256	150,092 15	30,018 43	120,073 72
Bremner, Mr. John	Jan.–Dec.	198·062	901 23	180 24	720 99
Broulan Porcupine Mines Ltd.	Jan.–Dec.	15,024·215	25,062 06	5,012 41	20,049 65
Belleterre Quebec Mines Ltd.	Jan.–Dec.	42,087·088	63,891 98	12,778 40	51,113 58
Bidgood Kirkland Gold Mines Limited	Jan.–Dec.	11,268·288	71,016 52	paid	71,016 52
Bonetal Gold Mines Ltd.	Jan.–Dec.	4,916·279	32,452 03	6,490 41	25,961 62

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, C. 15, 1948—*Continued*

Name of Operator	For period (Inclusive)	Production (Ounces)	Assistance Payable	Less Holdback of 20 per cent	Payments
	1948				
Buffalo Ankerite Gold Mines Ltd.	Jan.–Dec.	31,276·924	55,899 86	11,179 97	44,719 89
Clear Creek Placers Ltd.	Jan.–Dec.	2,489·053	14,598 68	2,919 73	11,678 95
Cariboo Gold Quartz Mining Co. Ltd.	Jan.–Dec.	22,756·566	112,628 82	22,525 76	90,103 06
Canadian Malartic Gold Mines Ltd.	Jan.–Dec.	32,803·768	74,457 46	14,891 49	59,565 97
Central Patricia Gold Mines Ltd.	Jan.–Dec.	42,359·097	103,654 57	20,730 91	82,923 66
Coniaurum Mines Ltd.	Jan.–Dec.	33,858·949	95,610 77	19,122 15	76,488 62
Chesterville Mines Ltd.	Jan.–Dec.	37,484·378	113,704 38	22,740 88	90,963 50
Cons. Central Cadillac Mines Ltd.	Jan.–Dec.	15,558·491	241,724 03	48,344 81	193,379 22
Cons. Mining & Smelt. Co. (Con Mine)	Jan.–Dec.	39,714·716	244,859 15	48,971 83	195,887 32
Cochenour Willans Gold Mines Ltd.	Jan.–June	16,368·869	30,192 07	6,038 41	24,153 66
Consolidated Beattie Mines Ltd.	Jan.–Dec.	49,824·507	367,843 89	paid	367,843 89
Cole, Messrs. M. D. & L. G.	Jan.–Dec.	353·941	3,239 14	647 82	2,591 32
Delnite Mines Ltd.	Jan.–Dec.	33,789·031	97,250 62	19,450 12	77,800 50
Dome Mines Ltd.	Jan.–Dec.	155,467·149	197,272 26	39,454 45	157,817 81
Donalda Mines Ltd.	Oct.–Dec.	2,553·151	38,871 72	7,774 34	31,097 38
East Malartic Mines Ltd.	Jan.–Dec.	38,964·607	163,453 12	32,690 62	130,762 50
Elder Mines Ltd.	Jan.–Dec.	11,210·030	117,468 98	23,493 80	93,975 18
Geometal Mines Ltd.	May–Dec.	77·934	1,246 94	paid	1,246 94
Giant Yellowknife Gold Mines Ltd.	June–Dec.	7,874·174	66,599 76	13,319 95	53,279 81
Gould, Messrs. R. S. & J. A.	Jan.–Dec.	154·945	1,009 82	201 96	807 86
Hallnor Mines Ltd.	Jan.–Dec.	45,216·224	22,161 19	4,432 24	17,728 95
Hasaga Gold Mines Ltd.	Jan.–Dec.	22,078·658	150,759 66	30,151 93	120,607 73
Hollinger Cons. Gold Mines Ltd. (Ross Mines)	Jan.–Dec.	19,383·261	95,702 29	19,140 46	76,561 83
Hollinger Cons. Gold Mines Ltd. (Hollinger)	Jan.–Dec.	264,766·165	626,145 00	125,229 00	500,916 00
Hollinger Cons. Gold Mines Ltd. (Young Davidson)	Jan.–Dec.	23,006·860	49,868 01	9,973 60	39,894 41
Hosco Gold Mines Ltd.	Sept.–Dec.	1,975·684	31,610 94	paid	31,610 94
Hoyle Mining Co. Ltd.	Jan.–Dec.	8,309·52	44,449 60	8,889 92	35,559 68
Island Mountain Mines Ltd.	Jan.–Dec.	16,907·021	33,544 66	6,708 93	26,835 73
Kenville Gold Mines Ltd.	Jan.–Dec.	10,035·668	160,570 69	32,114 14	128,456 55
Kelowna Exploration Co. Ltd.	Jan.–Dec.	42,071·858	117,985 13	23,597 03	94,388 10
Kerr-Addison Gold Mines Ltd.	Jan.–Dec.	166,617·10	152,706 00	30,541 20	122,164 80
Kirkland Lake Gold Mining Co. Ltd.	Jan.–Dec.	39,310·463	80,681 59	16,136 32	64,545 27
Kootenay Central Mines Ltd.	Jan.–Dec.	741·604	8,613 85	1,722 77	6,891 08
Little Long Lac Gold Mines Ltd.	Jan.–Dec.	25,367·784	131,504 89	26,300 98	105,203 91
Lake Shore Mines Ltd.	Jan.–Dec.	143,984·751	175,267 40	35,053 48	140,213 92
Louvicourt Goldfield Corp.	Jan.–Dec.	16,372·474	226,709 71	paid	226,709 71
Lamaque Mining Co. Ltd.	Jan.–Dec.	71,797·265	88,374 70	paid	88,374 70
MacLeod Cockshutt Gold Mines Ltd.	Jan.–Dec.	40,303·406	147,440 82	29,488 16	117,952 66
Macassa Mines Ltd.	Jan.–Dec.	40,790·963	90,925 62	18,185 12	72,740 50
Madsen Red Lake Gold Mines Ltd.	Jan.–June	16,271·105	42,288·03	8,457 61	33,830 42
Magnet Cons. Mines Ltd.	Jan.–June	4,591·974	11,002 87	2,200 57	8,802 30
Malartic Gold Fields Ltd.	Jan.–Dec.	60,215·458	242,085 30	48,417 06	193,668 24
Matachewan Cons. Mines Ltd.	Jan.–Dec.	26,695·1201	58,305 58	11,661 12	46,644 46
Medbyand Sembsmoen, Messrs.	Jan.–Dec.	291·700	1,418 96	283 80	1,135 16
McIntyre Porcupine Mines Ltd.	Jan.–Dec.	194,050·855	375,427 63	75,085 53	300,342 10
McKenzie Red Lake Gold Mines Ltd.	Jan.–Dec.	20,273·776	87,722 20	17,544 44	70,177 76
McMarmac Red Lake Gold Mines Ltd.	Jan.–Dec.	4,060·424	693 70	paid	
Negus Mines Ltd.	Jan.–Dec.	23,303·143	130,792 03	26,158 41	
New Marlon Gold Mines Ltd.	Jan.–Dec.	11,015·868	174,140 72	paid	
New Rouyn Merger Mines Ltd.	June–Dec.	3,590·990	57,455 84	paid	

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, C. 15, 1948—*concluded*

Name of Operator	For period (Inclusive)	Production (Ounces)	Assistance Payable	Less Holdback of 20 per cent	Payments
	1948				
O'Brien Gold Mines Ltd.	Jan.–Dec.	29,214·860	75,110 61	15,022 12	60,088 49
Ogama-Rockland Gold Mines Ltd.	July–Dec.	8,673·696	68,322 70	13,664 54	54,658 16
Pamour Porcupine Mines Ltd.	Jan.–Dec.	37,913·948	183,484 97	36,696 99	146,787 98
Paymaster Cons. Mines Ltd.	Jan.–Dec.	33,968·053	106,007 89	21,201 58	84,806 31
Perron Gold Mines Ltd.	Jan.–Dec.	20,806·986	56,689 13	11,337 82	45,351 31
Pickle Crow Gold Mines Ltd.	Jan.–Sept.	34,493·464	64,046 65	12,809 33	51,237 32
Pioneer Gold Mines of B.C. Ltd.	Jan.–Dec.	23,642·922	148,107 93	29,621 59	118,486 34
Polaris-Taku Mining Co. Ltd.	Jan.–Dec.	34,228·965	313,281 84	62,656 37	250,625 48
Porcupine Reef Gold Mines Ltd.	Jan.–Dec.	10,353·391	151,159 51	30,231 90	120,927 61
Powell Rouyn Gold Mines Ltd.	Jan.–Dec.	14,530·013	73,836 42	14,767 28	59,069 14
Preston East Dome Mines Ltd.	Jan.–Dec.	53,114·764	145,103 81	paid	145,103 81
Privateer Mines Ltd.	Jan.–Sept.	9,183·747	34,804 22	6,960 84	27,843 38
Renabie Mines Ltd.	Jan.–Dec.	23,917·485	311,549 16	62,309 83	249,239 33
Rycon Mines Ltd.	Jan.–Dec.	15,538·40	23,024 31	4,604 86	18,419 45
San Antonio Gold Mines Ltd.	Jan.–Dec.	45,497·95	65,994 12	13,198 82	52,795 30
Senator-Rouyn Ltd.	Jan.–Dec.	19,114·091	98,733 49	paid	98,733 49
Sigma (Que.) Ltd.	Jan.–Dec.	68,762·891	158,768 32	31,753 66	127,014 66
Siscoe Gold Mines Ltd.	Jan.–Dec.	16,211·994	8,858 17	1,771 63	7,086 54
Sladen Malartic Mines Ltd.	Jan.–Dec.	15,875·335	69,478 05	13,895 61	55,582 44
Starratt-Olsen Gold Mines Ltd.	Sept.–Dec.	4,229·788	67,676 60	13,535 32	54,141 28
Stadacona Mines (1944) Ltd.	Jan.–Dec.	25,062·234	73,754 68	14,750 94	59,003 74
Sullivan Cons. Mines Ltd.	Jan.–Dec.	31,418·061	105,976 44	21,195 29	84,781 15
Sylvanite Gold Mines Ltd.	Jan.–Dec.	44,501·936	94·900 46	18,980 09	75,920 37
Teck-Hughes Gold Mines Ltd.	Jan.–Dec.	28,771·655	67,769 75	13,553 95	54,215 80
Thompson-Lundmark Gold Mines Ltd.	Jan.–Dec.	13,762·397	209,532 49	41,906 49	167,626 00
Toburn Gold Mines Ltd.	Jan.–Dec.	14,226·627	52,487 57	10·497 51	41,990 06
Upper Canada Mines Ltd.	Jan.–Dec.	36,573·896	90,985 19	18,197 04	72,788 15
Yukon Explorations Ltd.	June–Dec.	1,390·723	22,251 57	4,450 31	17,801 26
Total—Designated year 1948		*2,860,529·1071*	*9,164,475 33*	*1,580,308 96*	*7,593,516 12*
	1949				
Dickenson Red Lake Mines Ltd.	Jan.–Mar.	1,842·327	29,477 23	5,895 45	23,581 78
Donalda Mines Ltd.	Jan.–Mar.	3,180·48	50,887 68	10,177 53	40,710 14
New Rouyn Merger Mines Ltd.	Jan.–Mar.	132·629	2,122 06	424 41	1,697 65
Starratt-Olsen Gold Mines Ltd.	Jan.–Mar.	5,304·241	77,426 00	15,485 20	61,940 80
Total—Designated year 1949		*10,459·677*	*159,912 97*	*31,982 59*	*127,930 37*
Total		2,870,988·7841	9,324,388 30	1,612.291 55	7,721,446 49
Reconciliation with amount charged to expenditures which includes (i) payments and (ii) holdbacks credited to Emergency Gold Mining Assistance Suspense—see under Open Accounts further on in this Section.					
(a)			9,349 74		
(b)			99,755 82	99,755 82	
		2,870,988·7841	$9,433,493 86	$1,712,047 37	$ 7,721,446 49

(a) Final audit established the amount payable to McMarmac Red Lake Gold Mines as $693.70 and recovery of $9,349.74 will be effected by deduction from the next payment due the Company.

(b) The net result of adjustments due to final audits shows that this amount was charged to expenditures and credited to the Suspense Account in excess of requirements. The necessary adjustment will be effected when audit of all 1948 claims has been completed.

LANDS AND DEVELOPMENT SERVICES BRANCH

Vote 193 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	38,642 00	40,642 00	40,642 00
Allotted from Vote 85, Salaries, etc.	2,598 54	2,598 54	2,598 54
Allowances	480 00	480 00	42 00
Printing, Stationery and Office Equipment	2,450 00	1,950 00	1,731 32
Travelling Expenses	1,200 00	500 00	410 93
Telephones, Telegrams and Postage	1,000 00	400 00	221 72
Sundries	728 00	528 00	383 89
	$ 47,098 54	$ 47,098 54	$ 46,030 40

As at March 31, 1949, there were 18 salaried employees being paid from this vote, of whom 9 were permanent and 9 temporary.

Votes 194 and 758 Lands Division—Administration of Dominion, Ordnance and Admiralty and Public lands; Seed Grain Collections

		Estimates	Allotments	Expenditures
	Salaries	162,526 00	165,526 00	165,001 35
	Allowances	10,964 00	11,964 00	11,525 48
	Travelling Expenses	7,400 00	7,400 00	5,755 95
	Telephones, Telegrams and Postage	1,000 00	1,000 00	329 25
	Supplies	17,360 00	16,360 00	12,958 80
	Printing, Stationery and Office Equipment	8,500 00	16,500 00	12,922 81
	Legal and Registration Fees	1,500 00	500 00	124 97
	Surveys	1,000 00	1,000 00	157 19
	Express, Freight and Cartage	7,500 00	2,500 00	1,219 90
	Sundries	17,265 00	9,265 00	8,257 90
A	Investigations by Soldier Settlement		3,000 00	3,000 00
		$ 235,015 00	$ 235,015 00	$ 221,253 60

This vote was provided for the cost of administration and registration of federally-owned lands, forests and mineral resources in the Northwest Territories and Yukon and other miscellaneous lands throughout the Provinces, and for the record and collection of seed grain, fodder and relief advances issued prior to 1926 to settlers in the Prairie Provinces.

A surety bond of $80,000 is held in the custody of the Minister of Finance in respect of mineral rights, P.C. 453, February 1, 1949.

As at March 31, 1949, there were 70 salaried employees being paid from this vote, of whom 32 were permanent and 38 temporary.

A This payment was made to the Department of Veterans Affairs for investigations in connection with the appraisal of land.

Votes 195 and 759 Northwest Territories and Yukon Services—Mackenzie Division—General Administration, Operation and Maintenance of Services, including Wood Buffalo Park

		Estimates	Allotments	Expenditures
	Salaries and Wages	173,612 00	173,612 00	161,202 96
	Allowances	4,610 00	9,310 00	9,288 36
	Express, Freight and Cartage	16,300 00	16,300 00	13,218 49
	Telephones, Telegrams and Postage	3,225 00	3,225 00	2,154 17
A	Printing, Stationery and Office Equipment	12,350 00	12,550 00	12,534 08
	Travelling Expenses	25,000 00	27,000 00	26,920 37
	Acquisition of Land and/or Construction of Buildings, Works and Structures	9,000 00	9,000 00	607 12
	Repairs and Upkeep of Buildings, Works and Structures	15,200 00	15,200 00	461 18
	Acquisition of Equipment	29,350 00	23,250 00	12,457 64
	Repairs and Upkeep of Equipment	6,200 00	6,200 00	2,291 04
B	Supplies and Materials	58,350 00	67,450 00	67,393 03
C	Hospitalization; Professional and Other Special Services; Grants to Schools; Assistance to Industrial Homes	196,650 00	166,650 00	163,856 19
D	Sundries	71,220 00	91,320 00	91,246 41
		$ 621,067 00	$ 621,067 00	$ 563,631 04

The expenses of operating the various services were as follows: Head Office, Administration, $120,867.42; District Offices, $112,345.41; Reindeer Station, $61,740.54; Hospitalization and Medical Services, $73,544.76; Relief to Destitutes, $111,429.79; Education, $64,069.08; Administration of Civil Justice, $19,634.04.

The Reindeer Station is located in the Reindeer Reservation which consists of some 6,600 square miles situated within the Mackenzie River Delta area. The costs of operation were as follows: salaries and wages, $24,010.76; allowances, $983.25; travelling expenses, $1,828.68; supplies and materials, $20,992.95; freight, express and cartage, $8,761.62; equipment, $4,120.01; sundry, $1,043.27.

As at March 31, 1949, there were 68 salaried employees being paid from this vote, of whom 25 were permanent and 43 temporary.

Travelling expenses amounting to $1,365.25 were paid to J. G. McNiven who is a member of the Northwest Territories Council.

A Payments were made to the Department of Public Printing and Stationery.

B The expenditures were for coal, gasoline and oil, and provisions, as well as for medical, photographic, hunting and fishing, and sundry supplies.

C Payments to hospitals for the treatment of indigent patients, to boarding schools for maintenance of indigent and orphan children, and grants to religious and school authorities towards the maintenance of day schools account for the greater part of this expenditure. These payments were as follows:

Treatment and maintenance of indigent patients: Aklavik, All Saints Hospital, $7,394, Immaculate Conception Hospital, $3,629; Calgary, Central Alberta Sanatorium, $3,006; Chesterfield, Ste. Therese Roman Catholic Industrial Home, $4,004.28; Edmonton, Charles Camsell Indian Hospital, $25,394.98, Convent of Our Lady of Charity, $490.72, Misericordia Hospital, $106.30, Salvation Army Hostel, $355; Fort Rae, Farand Hospital, $104; Fort Resolution, Saint Joseph's Hospital, $8,541.50; Fort Simpson, St. Margaret Hospital, $360; Fort Smith, Roman Catholic General Hospital, $10,738; Hay River, Anglican Mission Hospital, $34.50; Norman Wells, Imperial Oil Limited Hospital, $59; Pangnirtung, St. Luke's Industrial Home, $1,558.17; Ponoka, Alta., Provincial Mental Hospital, $2,749.64; Yellowknife, Red Cross Hospital, $5,545.87; total, $74,070.96.

Maintenance of indigent and orphan children: Church of England Missions: Aklavik, $20,405.32, Fort George, $4,519.46; Roman Catholic Missions: Aklavik, $15,560.57, Edmonton, $270, Fort George, $4,355.38, Fort Providence, $4,299.75, Fort Resolution, $1,431.21; Indian Residential School, Elkhorn, Man., $487.07; total, $51,328.76.

Grants towards the maintenance of day schools: Church of England Missions: Aklavik, $400, Baker Lake, $250, Fort Simpson, $50; Evangelical: Eskimo Point, $62.50; Public Schools: Fort Smith, $250, Yellowknife, $2,000; Roman Catholic Missions: Aklavik, $400, Baker Lake, $62.50, Cape Dorset, $250, Chesterfield, $312.50, Eskimo Point, $125, Fort Providence, $400, Fort Resolution, $400, Fort Simpson, $200, Fort Smith, $750, Igloolik, $187.50, Repulse Bay, $62.50, Southampton Island, $125; total, $6,287.50.

D Included in the expenditures from this allotment are payments for care of indigents, charter of aircraft, electric power, expenses in connection with prisoners, meals and lodgings of workers, and the contract referred to below.

The Bond Construction Company Limited completed a contract amounting to $28,000 for the construction of a winter truck road from Hay River to Yellowknife, N.W.T., and was paid in full.

Votes 196 and 760 Northwest Territories and Yukon Services—Mackenzie Division—Forest Conservation, including Wood Buffalo Park

		Estimates	Allotments	Expenditures
	Salaries and Wages	141,980 00	115,980 00	96,369 91
	Allowances	1,080 00	11,080 00	9,109 91
	Express, Freight and Cartage	10,000 00	10,000 00	7,767 55
	Telephones, Telegrams and Postage	200 00	400 00	193 48
	Printing, Stationery and Office Equipment	2,500 00	2,500 00	1,800 31
	Travelling Expenses	5,800 00	5,800 00	5,642 30
	Acquisition of Land and/or Construction of Buildings, Works and Structures	8,000 00	8,000 00	697 41
	Repairs and Upkeep of Buildings, Works and Structures	3,000 00	3,000 00	1,748 15
	Repairs and Upkeep of Equipment	7,700 00	12,500 00	8,911 62
A	Acquisition of Equipment	62,250 00	62,250 00	51,566 07
	Supplies and Materials	46,300 00	57,300 00	48,220 94
	Advertising and Publicity	500 00	500 00	291 82
B	Sundries, including hire of aircraft	52,500 00	52,500 00	44,111 45
		$ 341,810 00	$ 341,810 00	$ 276,430 92

This vote was provided for the cost of protecting the forests in the Northwest Territories from fire.

As at March 31, 1949, there were 16 salaried employees being paid from this vote, of whom 2 were permanent and 14 temporary.

A Included the purchase of: 1 diesel grader, $15,418; 1 tunnel launch, $11,054; house furnishings for fire wardens, $7,536.70; hose, $6,227.20; 7 fire pumps, $4,037.92; and 1 truck, $1,820.51.

B Hire of aircraft amounted to $36,945.36.

Votes 197, 761 and 599 Northwest Territories and Yukon Services—Mackenzie Division—Roads, Buildings and Water Systems—Construction and Improvements—Roads (Revote $441,000)

	Estimates	Allotments	Expenditures
A Mackenzie Highway (formerly Grimshaw—Great Slave Lake Road)		621,700 00	618,904 22
B Miscellaneous small roads within settlements and leading to airports		45,000 00	37,310 71
C Construction of streets and roads in Yellowknife Townsite		69,000 00	68,972 87
	$ 735,700 00	$ 735,700 00	$ 725,187 80

This vote was not subdivided in the Estimates: the allotments were authorized by Treasury Board for individual projects.

A The Bond Construction Company Limited completed a contract, on the basis of unit prices, for the construction of a highway from Hay River Settlement, N.W.T., to the northern boundary of the Province of Alberta to be part of the Mackenzie Highway. Payments in the current year were $564,381.06 and total payments, $1,391,954.82.

This Company also completed a contract, on the basis of unit prices, for the construction of an extension of the highway to the waterfront at Hay River Settlement, N.W.T., and was paid in full in the amount of $33,275.01.

B The Bond Construction Company Limited completed a contract, on the basis of unit prices, for the construction of a gravel surfaced road, known as the Fisheries Road, near Hay River Townsite, N.W.T., and was paid in full in the amount of $19,516.78.

C The major portion of the work was done by day labour.

Votes 198, 762 and 600 Northwest Territories and Yukon Services—Mackenzie Division—Roads, Buildings and Water Systems—Construction and Improvements—Buildings (Revote $139,300)

	Estimates	Allotments	Expenditures
Scientific Station, Baker Lake, N.W.T.		5,000 00	5,000 00
Fort Smith		221,600 00	207,681 32
Lower Mackenzie		164,350 00	135,801 22
Yellowknife		40,700 00	29,058 61
Waterways		13,000 00	10,718 72
	$ 444,650 00	$ 444,650 00	$ 388,259 87

This vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board for individual projects. With the exception of the scientific station at Baker Lake, where the expenditure represented payment to the Department of National Defence for local labour, the work was undertaken by the Department of Public Works.

A distribution of expenditures follows: wages, $110,942.76; travelling expenses, $1,646.17; transportation of workers, $4,424.54; materials and supplies, $142,781.26; freight and cartage, $48,765; contract payments, $79,700.14.

H. Kelly and Company Ltd., completed a contract, which was awarded through the Department of Public Works, for the installation of plumbing and heating services in 4 buildings at Fort Smith and 4 buildings at Yellowknife and for plumbing in 4 buildings in the Mackenzie River area. Payments in the current year

were $41,716.03, which included $1,035.82 paid from Liquor Profits—Northwest Territories (see Open Accounts further on in this Section) for plumbing and heating installation in Yellowknife liquor store. Total payments on this contract amounted to $86,288.39.

A contract, amounting to $90,232, was awarded through the Department of Public Works to H. Kelly and Company Ltd., for the installation of plumbing and heating services in various buildings in the Northwest Territories. The contract included buildings of this Branch and of the Indian Affairs Branch. Payments by this Branch in the current year were $46,912.86, which included $11,640 paid from Liquor Profits—Northwest Territories, for installation of a plumbing and heating system in Fort Smith liquor store.

A contract, amounting to $25,323.52, was awarded through the Department of Public Works to Hillis Electric Co., for the installation of electrical services in various buildings in the Northwest Territories. The contract included buildings of this Branch and of the Indian Affairs Branch. Payments by this Branch in the current year were $4,806.08, which included $1,059.01 paid from Liquor Profits—Northwest Territories, for electrical installations in Fort Smith liquor store.

Vote 199 Northwest Territories and Yukon Services—Mackenzie Division—Roads, Buildings and Water Systems—Construction and Improvements—Water and Sewages (Revote $371,800) **665,000 00**

Expenditures ..... **$ 383,851 61**

This vote was provided for the cost of construction of water and sewage systems for the new townsite of Yellowknife. The project was undertaken by the Department of Public Works. Work started in 1946-47 and is expected to be completed in 1949-50. Expenditures to date amount to $997,700.19.

A distribution of expenditures follows: wages, $22,732.39; professional services, $5,000; travelling and transportation expenses, $1,335.38; materials and supplies, $32,396.21; freight and cartage, $12,227.98; contract payments, $310,159.65.

N. M. Hall received a consulting fee of $5,000.

A contract on a basis of cost plus a fixed fee of $52,500, currently estimated to cost $1,000,000, was awarded through the Department of Public Works to Northern Construction Co. and J. W. Stewart, Ltd., for this project. Payments in the current year were $310,159.65 and payments to date, $593,815.48.

Vote 200 Northwest Territories and Yukon Services—Arctic Division—Administration

		Estimates	Allotments	Expenditures
	Salaries and Wages	17,456 00	18,956 00	18,956 00
	Allotted from Vote 85, Salaries, etc.	373 56	373 56	373 56
A	Express, Freight and Cartage	73,000 00	82,900 00	82,735 56
	Telephones, Telegrams and Postage	500 00	200 00	164 84
	Printing, Stationery and Office Equipment	300 00	500 00	426 43
B	Travelling Expenses	17,631 00	5,631 00	5,185 56
	Sundries	1,500 00	2,200 00	2,173 54
		$ 110,760 56	$ 110,760 56	$ 110,015 49

This vote was provided for the transportation expenses of the annual Eastern Arctic Expedition, which includes administrative, scientific and replacement personnel for establishments of other Departments in the far north. Scientific and other equipment as well as a wide range of supplies were also carried.

The cost of administration of the Arctic region, and of Eskimo affairs, exclusive of medical care and hospitalization, is also charged hereto.

As at March 31, 1949, there were 6 salaried employees being paid from this vote, of whom 3 were permanent and 3 temporary.

Travelling expenses amounting to $972.81 were paid to S. G. Ford who accompanied the expedition as interpreter.

AB Freight and passengers on the Eastern Arctic Expedition were transported in accordance with the schedule of rates as specified in agreements with the Hudson's Bay Company and the Hudson's Bay Vicariate Transport Limited. These agreements were authorized by P.C. 2620, June 10, 1948. Payments to the Hudson's Bay Company amounted to $50,378.27 for freight. Payments to the Hudson's Bay Vicariate Transport Limited amounted to $35,879.71, of which $32,245.25 was for freight and $3,634.46 for passengers.

Vote 763 Northwest Territories and Yukon Services—Arctic Division—Buildings..... 35,500 00
Expenditures.....$ 30,528 00

This vote was provided for the cost of purchasing and shipping to railhead 6 prefabricated buildings to accommodate Royal Canadian Mounted Police personnel in the Northwest Territories. These buildings are to be shipped from the railhead to their destinations and erected in 1949-50.

Votes 201 and 764 Northwest Territories and Yukon Services—Yukon Division—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	44,068 00	47,333 00	47,333 00
Allowances	18,600 00	15,975 00	15,962 57
Express, Freight and Cartage	1,500 00	615 00	336 33
Telephones, Telegrams and Postage	500 00	1,550 00	1,518 82
Printing, Stationery and Office Equipment	1,500 00	1,500 00	946 51
Travelling Expenses	5,000 00	2,650 00	2,648 43
Acquisition of Land and/or Construction of Buildings, Works and Structures—			
Construction of 3 campsites along Alaska Highway at $5,000 each	15,000 00	15,250 00	13,837 89
Repairs and Upkeep of Buildings, Works and Structures	1,500 00	1,160 00	1,158 47
Acquisition of Equipment	11,100 00	8,375 00	8,345 41
Repairs and Upkeep of Equipment	1,000 00	2,630 00	2,612 39
Supplies and Materials	2,500 00	4,310 00	4,254 15
Administration of Justice	10,000 00	8,800 00	8,770 02
A Maintenance, Transportation, etc. of Insane Patients	16,000 00	20,160 00	20,152 12
Advertising and Publicity	1,200 00		
Sundries	1,632 00	792 00	601 71
	$ 131,100 00	$ 131,100 00	$ 128,477 82

As at March 31, 1949, there were 12 salaried employees being paid from this vote, of whom 3 were permanent and 9 temporary.

A Payments were: Provincial Mental Hospital, Essondale, B.C., for maintenance of insane patients, $13,285.24; The Home for the Aged, Essondale, B.C., for maintenance of insane patients, $2,456.25; Royal Canadian Mounted Police, for transportation and guards, $5,145.45; miscellaneous, $10. Amounts totalling $744.82 received from estates of patients and representing refunds of current year's expenditures made on behalf of such persons were credited to this allotment.

Vote 202 Northwest Territories and Yukon Services—Yukon Division—Roads

	Estimates	Allotments	Expenditures
Survey of roads in Yukon Territory		30,000 00	26,309 38
A Mayo-Minto Road		400,000 00	399,957 48
	$ 430,000 00	$ 430,000 00	$ 426,266 86

This vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board for individual projects.

A Fred Mannix and Company Limited completed a contract, on the basis of cost plus a fixed fee of $24,500, for the construction of a portion of the Mayo-Minto Road in the Yukon Territory and was paid in full in the amount of $393,141.12.

Votes 203 and 765 Northwest Territories and Yukon Services—Yukon Division—Buildings

	Estimates	Allotments	Expenditures
A Residence of Controller—Dawson		35,000 00	
B Whitehorse		10,000 00	9,999 50
	$ 45,000 00	$ 45,000 00	$ 9,999 50

This vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board for the individual projects.

A This allotment was provided for the construction of a residence for the Controller of the Yukon Territory at Dawson, but the project was not commenced in 1948-49.

B The expenditures from this allotment represent the cost of reconditioning and converting 6 former United States Army buildings in the Whitehorse area for accommodation of departmental personnel and equipment.

Vote 205 Northwest Territories and Yukon Services—Yukon Division—Grant to Yukon Council—To authorize payments to be made from the Consolidated Revenue Fund in respect of each of the years 1948 to 1951, inclusive, to the Yukon Consolidated Revenue Fund in accordance with an agreement to be entered into by the Minister of Finance, with the approval of the Governor in Council on behalf of the Government of Canada, and the Controller of the Yukon Territory with the approval of the Council of the Yukon Territory, on behalf of the Government of the Yukon, such agreement to provide, on such terms and conditions as may be agreed upon, for payment for each such year of the total of amounts calculated on the following basis:

(*a*) Grant in lieu of grants for support of Government and Legislature and other special grants, $60,000

(*b*) Annual subsidy of eighty cents per head in respect of a population of eight thousand persons, being the estimated population for the year 1948, the first year of the proposed agreement, $6,400

(*c*) Compensation to the Government of the Yukon in consideration of its agreement to refrain, and to require the municipalities in the Yukon Territory to refrain, from levying personal income taxes, corporation income taxes, corporation taxes and succession duties, as defined in the agreement, during each such year, the amount for each year to be computed in accordance with section four of the Dominion-Provincial Tax Rental Agreements Act, 1947, for which purpose the amount of the statutory subsidies is the amount set out in paragraph (*b*) and the guaranteed minimum annual amount is $89,365, the estimated amount for the year 1948 being $135,000

The estimated total amount required for the year 1948 being	201,400 00
Expenditures	$ 199,470 81

The agreement was authorized by P.C. 4035, September 9, 1948.

Votes 206 and 766 National Parks Services—National Parks and Historic Sites Services

	Estimates	Allotments	Expenditures
Salaries and Wages	1,041,015 00		
Allowances	1,860 00		
Express, Freight and Cartage	36,250 00		
Telephones, Telegrams and Postage	7,050 00		
Printing, Stationery and Office Equipment	44,475 00		
Travelling Expenses	24,800 00		
Acquisition of Land and/or Construction of Buildings, Works and Structures	5,250,210 00		
Repairs and Upkeep of Buildings, Works and Structures	789,963 00		
Repairs and Upkeep of Equipment	57,584 00		
Acquisition of Equipment	395,841 00		

	Estimates	Allotments	Expenditures
Supplies and Materials	204,640 00		
Sundries	44,040 00		
Head Office		150,993 00	147,031 20
Parks and Resources Information		73,290 00	63,781 81
National Historic Sites and Landscaping—			
Operation and maintenance		98,335 00	94,537 22
Contracts were awarded as follows and payment in full was made in the current fiscal year: LeVatte Construction Company Limited, Sydney River, N.S., construction of an entrance road at Fortress of Louisbourg, N.S., $6,200; H. Levesque Construction Co., Eastview, Ont., improvements at Fort Chambly, Que., $9,850, improvements at Fort Wellington, Ont., $7,000.			
Construction—			
Construction of new wing for museum Fort Beausejour, Sackville, N.B.		40,858 00	40,857 36
Contract—Ambrose Wheeler Limited, Moncton, N.B., $39,697.55, including final payment.			
Erection of new memorials		6,378 00	6,377 25
New road to Fort St. Joseph on St. Joseph's Island, Ont.		11,554 00	11,553 95
Contract—Ralph Nelson, Hilton Beach, Ont., (cost plus fixed fee of $1,090) $11,369.45, including final payment.			
Projects under $5,000		700 00	697 83
		157,825 00	*154,023 61*
Prince Edward Island Park—			
Operation and maintenance		52,050 00	50,431 04
Construction—			
Reconstruction of road from Rustico to New London		75,500 00	74,773 17
Contract—H. E. Phillips, Charlottetown, (cost plus fixed fee of $8,500) $64,079.61, including final payment.			
		127,550 00	*125,204 21*
Cape Breton Highlands Park—			
Operation and maintenance		138,268 00	137,657 14
Construction—			
Completion of construction of R.C.M.P. quarters		28,687 00	28,686 14
Contract—M. R. Cappell, Sydney, N.S. $27,819, including final payment.			
Construction of additional staff quarters building		9,480 00	9,410 98
Completion of gravity water supply system		25,991 00	22,048 89
Construction of 1.39 miles of road for a revision on the Cabot Trail near Presquille, including provision for construction of new trestle		57,729 00	57,471 34
Reconstruction of bridges and trestles, to include replacement of 2 old trestles on North Mountain, the old bridges on the Aspy River, necessary grading at the approaches, etc.		53,000 00	52,367 02
Reconstruction of 11 miles of road, North Ingonish to Neil Harbour		421,230 00	420,157 20
Contract for the 3 projects above—Fundy Construction Co., Limited, Halifax, (cost plus fixed fee of $24,500) $413,101.50, including final payment.			
Projects under $5,000		365 00	364 75
		734,760 00	*728,163 46*
Fundy Park (formerly New Brunswick Park)—			
Operation and maintenance		127,900 00	127,691 20
Construction—			
Construction of administration building		36,500 00	36,460 00
Construction of superintendent's residence		24,000 00	23,858 53
Construction of roads		188,750 00	188,716 00
Construction of garage building		18,800 00	18,799 84
Construction of stores building		15,000 00	15,000 00
Construction of golf course		79,100 00	79,100 00
Construction of swimming pool and bathhouse		50,000 00	49,999 72
Contract for above projects—Caldwell Construction Company, Fredericton, N.B., (cost plus fixed fee of $18,750) $398,903.08, including final payment.			
		540,050 00	*539,625 29*

	Estimates	Allotments	Expenditures
Georgian Bay Islands Park—			
Operation and maintenance		14,735 00	14,170 59
Construction—			
Projects under $5,000		3,480 00	3,477 31
		18,215 00	*17,647 90*
Point Pelee Park—			
Operation and maintenance		17,250 00	16,372 72
Construction—			
Paving of 5.87 miles of the main park road		100,600 00	100,236 25
Contract—Municipal Spraying and Contracting Limited, Toronto, $73,862.41 including final payment.			
Projects under $5,000		3,583 00	3,581 73
		121,433 00	*120,190 70*
St. Lawrence Islands Park—			
Operation and maintenance		17,825 00	16,439 44
Construction—			
Projects under $5,000		4,229 00	4,225 83
		22,054 00	*20,665 27*
Riding Mountain Park—			
Operation and maintenance		186,886 00	184,150 05
Construction—			
Construction of new cookhouse and dining hall for main camp		12,536 00	11,787 54
Extension of light and power facilities to new lots on Ta-Wa-Pit Drive		8,300 00	7,653 71
Extension of water facilities to new lots on Ta-Wa-Pit Drive		9,510 00	9,415 31
Reconstruction and preparation for hard-surfacing of main highway through Riding Mountain Park from Clear Lake to north boundary of park		268,400 00	259,641 18
Contracts were awarded as follows and payment in full was made in the current fiscal year: J. N. Pitts, Winnipeg, (cost plus fixed fee of $11,250) $222,942.36; DeWitt and Gardiner, Sandy Lake, Man., clearing right-of-way along highway, (unit price basis) $14,918.75.			
Completion of construction of club house at bowling green		5,000 00	4,982 68
Construction of new warden cabin at Rolling River warden station		6,781 00	6,780 17
Completion of construction of R.C.M.P. quarters		5,500 00	5,481 82
Projects under $5,000		16,287 00	13,536 22
		519,200 00	*503,428 68*
Prince Albert Park—			
Operation and maintenance		186,761 00	184,678 63
Construction—			
Replacement of existing shore wharf		21,500 00	17,602 01
Revision and preparation for hardsurfacing Waskesiu Highway 28.7 miles, to include bridge replacements where required		285,000 00	284,262 27
Contract—W. C. Wells Construction Co., Ltd., Saskatoon, Sask., (cost plus fixed fee of $16,500) $253,459.03 including final payment.			
Projects under $5,000		25,633 00	25,576 00
		518,894 00	*512,118 91*
Banff Park—			
Operation and maintenance		750,472 00	740,013 50
Construction—			
Preparation for hardsurfacing Banff-Jasper Highway from Lake Louise Junction to Bow Summit		17,100 00	16,306 00
Preparation for hardsurfacing Trans-Canada Highway, Banff to Mile 3 East		15,500 00	15,182 97
Alterations and improvements of prisoner-of-war buildings for bungalow accommodation at Tunnel Mountain campgrounds		28,510 00	28,502 37
Improvement and extension of water supply, Forty Mile Creek		133,100 00	126,246 02
Contract—Poole Construction Company Limited, Edmonton, (cost plus fixed fee of $13,000) estimated cost, $156,000, payments, $94,881.68.			

	Estimates	Allotments	Expenditures
Banff Park—*Concluded*			
Completion of construction of water supply line to Banff fish hatchery		23,291 00	22,977 24
Contract—Poole Construction Company Limited, Edmonton, (cost plus fixed fee of $1,500) $14,297.78, including final payment.			
Projects under $5,000		40,348 00	35,167 85
		1,908,321 00	*984,395 95*
Elk Island Park—			
Operation and maintenance		107,400 00	101,996 50
Construction—			
Fencing new park area including brushing right-of-way, filling sloughs, tamping posts and stringing wire		75,275 00	75,275 00
Contract—George Mix, Edmonton, $24,460, payments, $15,894.			
Reconstruction and resurfacing of entire park road system		5,653 00	5,652 16
Projects under $5,000		2,715 00	2,617 71
		191,043 00	*185,541 87*
Jasper Park—			
Operation and maintenance		404,188 00	395,482 24
Construction—			
Construction of Information Bureau, Jasper Townsite		21,000 00	21,000 00
Extension to firehall		10,300 00	10,300 00
Development of recreational area in Jasper including swimming pool, skating rink, community hall, tennis courts, bowling green, playing field and children's playground		124,000 00	124,000 00
Contracts for the above projects— Western Construction and Lumber Co., Limited, Edmonton, (cost plus fixed fee of $10,373.75) estimated cost $303,043.42, payments, $145,043.42; Rule, Wynn and Rule, Edmonton, architectural services re recreational facilities, estimated cost $17,000, payments, $10,080.49.			
Improvement of water intake and pondage at Cabin Lake		5,300 00	3,343 79
Completion of installation sewer system, Pyramid Lake Road		7,436 00	7,435 53
Improvements to Maligne Lake Road		85,000 00	84,079 49
Reconstruction and preparation for hardsurfacing of Jasper-Edmonton Highway, 32 miles, including revisions of location and the replacement of such bridges as Fiddle Creek Bridge, Athabasca and Rocky River Bridges		990,200 00	989,317 88
Contracts for the 2 projects above— Western Construction and Lumber Co., Limited, Edmonton, (cost plus fixed fee of $33,760) $805,470.88, including final payment; for construction of pier and abutments for new Fiddle Creek Bridge, (cost plus fixed fee of $2,325) $31,421.44, including final payment; Dominion Bridge Company Limited, Winnipeg, dismantling 6 wooden trusses along route of Jasper-Edmonton Highway, $194,000, payments, $190,292.78.			
Improvements to Banff-Jasper Highway, Jasper Park section		406,170 00	403,711 78
Contract—Standard Gravel and Surfacing Company Ltd., Calgary, (cost plus fixed fee of $20,358) $368,985.53, including final payment.			
Construction of 2 additional kitchen shelters and trailer stalls, toilet buildings and service building with provision for			
Construction of camp shelters for overnight hikers, Jasper trail system		32,083 00	32,082 51
laundry and showers, etc., at Cottonwood Creek camp ground		12,700 00	11,944 21
New equipment storage building		12,500 00	12,370 00
Completion of construction of general purpose building to house power plant, garage, workshop, etc.		5,950 00	5,950 00
Hydro development on Astoria River		60,000 00	60,000 00
Contract—Northland Utilities Limited, Edmonton, $60,000, including final payment.			
Projects under $5,000		28,120 00	27,430 06
		2,204,947 00	*2,188,447 49*

	Estimates	Allotments	Expenditures
Waterton Lakes Park—			
Operation and maintenance		168,843 00	163,760 64
Construction—			
Erection of staff quarters to house 2 families and completion of second unit now under construction		12,200 00	11,754 37
Reconstruction and revision of 10.87 miles of the Akamina Road		199,600 00	187,036 20
Contract—General Construction Company (Alberta) Limited, Lethbridge, Alta. (cost plus fixed fee of $15,000) $185,306.52, including final payment.			
Construction of ferry at Narrows		7,030 00	7,021 89
Preparing site and construction of staff quarters at Immigration Section and Port of Entry at Chief Mountain		6,970 00	6,724 17
Projects under $5,000		7,120 00	5,839 79
		401,763 00	*382,137 06*
Glacier Park—			
Operation and maintenance		23,246 00	22,487 88
Construction—			
Projects under $5,000		2,834 00	2,833 09
		26,080 00	*25,320 97*
Kootenay Park—			
Operation and maintenance		156,000 00	151,292 68
Construction—			
Installation of new water system		45,000 00	44,246 30
Reconstruction and preparation for hardsurfacing of Banff-Windermere Highway		556,000 00	541,051 50
Contracts—2 contracts were awarded Standard Gravel and Surfacing Company Ltd., Calgary, Alta., as follows: Radium Hot Springs section, (cost plus fixed fee of $20,000) $376,715.33, including final payment; westerly section, (cost plus fixed fee $8,750) estimated cost $188,100, payments, $137,228.79.			
Construction of a permanent camp bunkhouse at Radium Hot Springs		10,267 00	9,899 88
Construction of bathhouse at Radium Hot Springs		19,000 00	15,989 60
Contract—Standard Gravel and Surfacing Company Ltd., Calgary, Alta., preliminary construction at site of proposed bathhouse and swimming pool, (cost plus 7½ per cent) estimated cost $75,000, payments, $8,793.77.			
Engineer's cottage		7,484 00	7,458 64
Projects under $5,000		1,699 00	1,698 48
		795,450 00	*771,637 08*
Mount Revelstoke Park—			
Operation and maintenance		32,729 00	31,491 33
Construction—			
Projects under $5,000		5,971 00	5,969 35
		38,700 00	*37,460 68*
Yoho Park—			
Operation and maintenance		157,584 00	153,058 15
Construction—			
Construction of bridge over Kicking Horse River consisting of 3 60-foot spans, steel and concrete		78,500 00	77,799 66
Contract—Poole Construction Company Limited, Edmonton, construction of bridge substructure, (cost plus fixed fee of $5,000) estimated cost $64,000, payments $37,452.04.			
Projects under $5,000		11,086 00	10,243 24
		247,170 00	*241,101 05*
	$7,897,728 00	$7,897,728 00	$7,747,922 69

Treasury Board authorized the operation of this vote on the functional and geographical basis as shown above and, in accordance with the usual practice, approved transfers at the close of the fiscal year adjusting the expenditures to the primaries of the Printed Estimates. The distribution of expenditures below is followed

in each case (in parenthesis) by the amount of such primaries subsequent to the adjustment: salaries and wages, $1,646,168.38, ($1,646,215); allowances, $921.44, ($1,860); express, freight and cartage, $34,955.44, ($36,250); telephones, telegrams and postage, $11,162.76, ($11,250); printing, stationery and office equipment, $51,709.45; ($51,775); travelling expenses, $34,658.32, ($34,700); acquisition of land and/or construction of buildings, works and structures, $4,082,165.80, ($4,190,210); repairs and upkeep of buildings, works and structures, $456,420.96, ($489,963); repairs and upkeep of equipment, $51,964.49, ($57,584); acquisition of equipment, $592,612.92, ($592,641); supplies and materials, $694,110.45, ($694,140); sundries, $91,072.28, ($91,140).

For comparative statement of revenues and expenditures by parks and services see page M—36.

As at March 31, 1949, there were 345 salaried employees being paid from this vote, of whom 150 were permanent and 195 temporary.

Travelling expenses amounting to $514.90 were paid to W. N. Sage of the University of British Columbia who served without salary as a member of the Historic Sites and Monuments Board of Canada.

NATIONAL PARKS AND HISTORIC SITES SERVICES

Comparative Statement of Revenues and Expenditures for the Fiscal Years 1947–48 and 1948–49

	Revenues			Expenditures		
	1948–49	1947–48	Increase or Decrease*	1948–49	1947–48	Increase or Decrease*
Head Office	45 13	44 35	78	147,031 20	152,834 92	5,803 72*
Parks and Resources Information				63,781 81	54,288 59	9,493 22
Fire Hazard and Wild Life Research					7,449 12	7,449 12*
Historic Sites	1,073 45	1,491 30	417 85*	154,023 61	70,368 82	83,654 79
Prince Edward Island Park, P.E.I.	4,080 45	2,983 03	1,097 42	125,204 21	45,847 68	79,356 53
Cape Breton Highlands Park, N.S.	2,455 86	1,692 69	763 17	728,163 46	134,789 37	593,374 09
Fundy Park (formerly New Brunswick Park), N.B.	91 27		91 27	539,625 29		539,625 29
Georgian Bay Islands Park, Ont.	201 00	181 25	19 75	17,647 90	11,326 38	6,321 52
Point Pelee Park, Ont.	8,758 37	11,497 41	2,739 04*	120,190 70	11,646 91	108,543 79
St. Lawrence Islands Park, Ont.	204 12	200 00	4 12	20,665 27	9,646 92	11,018 35
Riding Mountain Park, Man.	73,362 41	67,708 93	5,653 48	503,428 68	168,694 75	334,733 93
Prince Albert Park, Sask.	29,367 51	24,347 55	5,019 96	512,118 91	153,830 76	358,288 15
Banff Park, Alta.	251,922 15	217,188 24	34,733 91	984,395 95	749,949 63	234,446 32
Elk Island Park, Alta.	98,676 68	8,098 92	90,577 76	185,541 37	85,791 78	99,749 59
Jasper Park, Alta.	70,826 51	57,076 58	13,749 93	2,188,447 49	419,684 47	1,768,763 02
Nemiskam Park, Alta. (closed)		221 09	221 09*			
Waterton Lakes Park, Alta.	32,627 07	36,801 08	4,174 01*	382,137 06	140,986 99	241,150 07
Glacier Park, B.C.	179 17	115 00	64 17	25,320 97	19,414 15	5,906 82
Kootenay Park, B.C.	38,000 65	46,351 18	8,350 53*	771,637 08	120,232 88	651,404 20
Mount Revelstoke Park, B.C.	741 96	98 37	643 59	37,460 68	15,464 13	21,996 55
Yoho Park, B.C.	17,548 32	15,611 64	1,936 68	241,101 05	100,121 40	140,979 65
	$630,162 08	$491,708 61	$138,453 47	$7,747,922 69	$2,472,369 65	$5,275,553 04

Expenditures in 1948–49 were charged to Votes 206 and 766, National Parks and Historic Sites Services.

Vote 207 National Parks Services—Grant to the Jack Miner Migratory Bird Foundation 5,000 00
Expenditures $ 5,000 00

This vote was provided to assist the bird sanctuary at Kingsville, Ont., established in 1904 by the late John Thomas (Jack) Miner, in recognition of the exceptional value of its work.

Votes 208 and 767 Dominion Wildlife Service—Wildlife Resources Conservation and Development, including administration of the Migratory Birds Convention Act

	Estimates	Allotments	Expenditures
Salaries and Wages	117,187 00	120,187 00	116,821 64
Allowances	360 00	3,110 00	2,701 48
Express, Freight and Cartage	2,800 00	2,800 00	562 57
Telephones, Telegrams and Postage	800 00	1,300 00	936 83
Printing, Stationery and Office Equipment	4,000 00	9,000 00	7,957 50
Travelling Expenses	10,950 00	12,950 00	10,230 01
Acquisition of Land and/or Construction of Buildings, Works and Structures	2,000 00	2,000 00	
Field Investigations	61,800 00	48,550 00	44,288 17
Acquisition of Equipment	8,250 00	8,250 00	5,810 13
Repairs and Upkeep of Equipment	3,350 00	3,350 00	1,093 54
Supplies and Materials	1,850 00	1,850 00	865 91
Sundries	8,153 00	8,153 00	4,986 28
	$ 221,500 00	$ 221,500 00	$ 196,254 06

This vote was provided for the cost of scientific research, conservation, management and development of the wildlife resources under the control of the Government of Canada.

In previous years, the cost of these services was provided out of votes entitled, "National Parks Bureau—Administration of Migratory Birds Convention Act", "National Parks Bureau—Forest and Wildlife Conservation" and "Government of the Northwest Territories—Forest and Wildlife Conservation, including Wood Buffalo Park".

As at March 31, 1949, there were 66 salaried employees being paid from this vote, of whom 22 were permanent and 44 temporary.

Vote 209 Engineering and Construction Division—Engineering and Construction Services

	Estimates	Allotments	Expenditures
Salaries and Wages	281,248 00	282,073 00	280,682 85
Allowances	490 00	2,090 00	1,935 48
Express, Freight and Cartage	1,300 00	1,300 00	657 75
Telephones, Telegrams and Postage	1,800 00	2,550 00	2,392 48
Printing, Stationery and Office Equipment	4,100 00	6,300 00	4,948 18
Travelling Expenses	6,000 00	6,000 00	5,792 70
Acquisition of Equipment	1,000 00	800 00	603 23
Repairs and Upkeep of Equipment	6,500 00	4,825 00	4,721 82
Supplies and Materials	3,200 00	1,600 00	1,192 47
Sundries	3,350 00	1,450 00	1,195 05
	$ 308,988 00	$ 308,988 00	$ 304,122 01

As at March 31, 1949, there were 99 salaried employees being paid from this vote, of whom 27 were permanent and 72 temporary.

Vote 769 To provide for the 1948-49 Dominion contribution to the cost of Section B, Cranberry Portage to Cuprus Mines, of the proposed road between The Pas and Flin Flon in Manitoba for which a Dominion-Provincial agreement is pending 100,000 00
Expenditures $ 100,000 00

By agreement, authorized by P.C. 3193, July 16, 1948, the Federal Government will contribute 50 per cent of the cost of this project up to a maximum of $437,000. The estimated cost is $874,000. The agreement specifies completion by September 30, 1950.

Expenditures represented payments to the Province, $99,876.72, inspection and other charges, $123.28.

SPECIAL PROJECTS

Votes 180 and 750 Surveys and Mapping Bureau—International Boundary Commission

	Estimates	Allotments	Expenditures
Salaries	20,364 00	20,571 00	20,570 32
Wages	10,400 00	11,300 00	11,216 17
Travelling Expenses	7,400 00	6,818 00	6,816 00
Acquisition of Equipment	1,000 00		
Repairs and Upkeep of Equipment	300 00		
Supplies and Materials	2,965 00	3,765 00	3,692 05
Printing, Stationery and Office Equipment	150 00	150 00	66 19
Sundries	2,635 00	2,610 00	2,066 01
	$ 45,214 00	$ 45,214 00	$ 44,426 74

As at March 31, 1949, there were 6 salaried employees being paid from this vote, of whom 4 were permanent and 2 temporary.

Vote 211 Grimshaw-Great Slave Lake Road—Amount required for completion of Provincial Section in 1948-49 under terms of agreement with Alberta (Revote)..... 295,576 00
Expenditures.....$ 36,997 14

This vote was provided for the cost of the Federal Government's contribution to the Province of Alberta and the Department's engineering supervision during the fiscal year 1948-49 in connection with the completion of the provincial section of a highway between Grimshaw, Alta., and Hay River Settlement on Great Slave Lake, N.W.T. This highway provides a year-round route to various areas of the Northwest Territories and will assist in the development of the Province of Alberta. An agreement was negotiated with the Province of Alberta under which the province undertook to construct that section of the highway between Notikewin, Alta., and the northern boundary of the province at the 60th parallel of latitude, some 247 miles, with the Government of Canada contributing to the cost under authority of P.C. 6460, October 26, 1945. The Federal Government is wholly responsible for that portion of the highway lying within the Northwest Territories from the northern boundary of Alberta to Hay River, a distance of 81 miles (see Vote 197). Payments to the Province during the fiscal year amounted to $35,414.32. Total payments amounted to $1,365,709.96.

Vote 212 Snow Lake Mining Road, Manitoba—Amount required for Dominion contribution in 1948-49 for construction, under terms of agreement with the Province of Manitoba (Revote $17,000)..... 60,000 00
Expenditures.....$ 42,801 27

This vote was provided for the Federal Government's contribution to the Province of Manitoba during the fiscal year 1948-49 in connection with the construction by the province of an all-weather road 35·6 miles in length between Wekusko and the Nor-Acme mining property at Snow Lake, Man. (P.C. 506, March 7, 1946). Under the original agreement, the Federal Government was to contribute one-half of the construction costs up to a maximum of $250,000, with the proviso that the Federal Government should receive one-half of any contribution made to the province by any Company or person interested in the construction of the road. During the fiscal year 1947-48, an amount of $150,000 was received by the province from the Howe Sound Exploration Company as a contribution towards the gross cost of the road. In view of the fact that the original estimate of the Provincial engineers was exceeded in completing the road, the Federal Government agreed, under authority of P.C. 69 of January 22, 1948, to apply its share of the contribution, namely, $75,000, towards actual construction costs on a fifty-fifty basis with the provincial share, on the understanding that Canada would be

refunded one-half of any amount by which $650,000 exceeded the actual cost of construction. Claims to the amount of $75,000 were received from the Province of Manitoba during the year and applied against the above credit.

Payments to the Province of Manitoba during the fiscal year amounted to $42,801.27. Total payments amounted to $249,999.80.

Vote 768 To provide for Dominion's share of joint Dominion-Provincial survey of Victoria-Patricia Airport Road in British Columbia 4,000 00
Expenditures ..... $ 2,125 63

This vote was provided for the Federal Government's contribution to the Province of British Columbia during the fiscal year 1948-49 in connection with a location survey of a road between Victoria and Patricia Bay Airport, B.C., at an estimated cost of $8,000. At a meeting of the Cabinet Committee on Reconstruction, October 14, 1947, the Department of Mines and Resources was authorized to contribute one-half of the cost up to $4,000 for the project on condition that the Province contribute the remaining half. Payments were made to the Province of British Columbia.

INDIAN AFFAIRS BRANCH

Vote 213 Branch Administration

		Estimates	Allotments	Expenditures
	Salaries	78,154 00	78,154 00	78,154 00
	Allotted from Vote 85, Salaries, etc.	19,254 28	19,254 28	19,254 28
	Allowances	468 00	468 00	83 05
	Telephones, Telegrams and Postage	4,000 00	4,000 00	3,154 44
A	Printing, Stationery and Office Equipment	15,000 00	14,500 00	13,791 90
	Travelling Expenses	2,000 00	2,000 00	1,413 03
B	Professional and Special Services	10,000 00	9,900 00	8,240 21
	Sundries	565 00	1,165 00	734 52
		$ 129,441 28	$ 129,441 28	$ 124,825 43

As at March 31, 1949, there were 46 salaried employees being paid from this vote, of whom 22 were permanent and 24 temporary.

A Printing, $5,142.59; stationery, $7,032.67; and office equipment, $1,616.64.

B This allotment includes provision for the cost of legal fees of counsel engaged to defend Indians accused of capital offences.

Votes 214 and 770 Indian Agencies

		Estimates	Allotments	Expenditures
	Salaries and Wages	717,652 00	717,652 00	714,412 83
A	Allowances	20,465 00	25,665 00	25,604 77
B	Supplies and Materials	76,265 00	76,265 00	68,122 25
	Express, Freight and Cartage	10,125 00	10,125 00	9,869 48
	Telephones, Telegrams and Postage	35,280 00	35,280 00	34,587 15
C	Printing, Stationery and Office Equipment	29,338 00	24,138 00	23,661 72
	Travelling Expenses	122,070 00	133,570 00	130,907 44
	Professional and Special Services	2,665 00	2,665 00	682 65
	Meter Rates	11,660 00	11,660 00	10,048 44
	Rents	10,145 00	10,145 00	7,320 42
D	Repairs and Upkeep of Equipment	103,420 00	103,420 00	101,498 94
E	Repairs and Upkeep of Buildings, Works and Structures	203,467 00	203,467 00	168,432 67
	Acquisition of Land and or Construction of Buildings, Works and Structures	671,225 00		

	Estimates	Allotments	Expenditures
Nova Scotia			
Eskasoni—			
Additional storey to existing agency garage		5,000 00	
Telephone line		7,000 00	5,541 24
Shubenacadie—			
Addition to office and warehouse		10,100 00	9,900 94
House for Clerk		8,300 00	8,146 97
Prince Edward Island			
Lennox Island—			
Agency buildings		12,000 00	8,477 73
Acquisition and installation of generating equipment for Lennox Island buildings where hydro electric power is not available, and pumping equipment, electric motors and additional equipment as required		15,000 00	4,866 00
Indian Agent's residence		16,000 00	15,596 33
New Brunswick			
Projects under $5,000		2,000 00	
Quebec			
Abitibi—Combined garage and warehouse		5,500 00	2,985 40
Lorette—Water supply system at Indian village		5,000 00	1,568 40
Restigouche—Clerk's residence		16,000 00	13,121 49
Contract—J. Romeo Allard, $12,155 including final payment.			
St. Regis—			
Residence for Indian Agent		19,000 00	17,889 00
Contract—A. E. Farley Construction Co., Ltd., $15,827 including final payment.			
Construction of power transmission line for electrification of reserve		10,000 00	10,000 00
Projects under $5,000		4,000 00	1,982 05
Ontario			
Caradoc—Bridge on Chippewa Reserve		25,000 00	
James Bay—Combined garage and warehouse		40,000 00	14,287 45
Contract—Sterling Construction Co., Ltd., $40,000; payments $14,287.45.			
Manitowaning—House for Assistant Indian Agent		11,000 00	
Sarnia—House for Indian Superintendent		12,000 00	10,127 64
Tyendinaga—Construction of bridge over Mud Creek		5,000 00	66 82
Projects under $5,000		24,000 00	14,911 54
Contract for R.C.M.P. Quarters, Manitowaning, cost plus 10%; payments, including final payment, $4,295.10; total payments, $15,484.93.			
Manitoba			
Birtle—Farm house, Riding Mountain and Rolling River		5,000 00	
Dauphin—Purchase of a house for Assistant Indian Agent		7,000 00	6,851 14
Fisher River—New Bridge over Fisher River at Koostatak		7,500 00	2,633 62
Nelson River—Construction of residence and office for Assistant Agent to be built at Ilford		16,000 00	15,212 77
Projects under $5,000		29,425 00	13,464 19
Contract—Wylie and Compton, construction of house for Indian Superintendent, Fisher River; cost plus 10%; payments including final payment, $1,822.16; total payments, $19,025.89.			
Saskatchewan			
Duck Lake—House for Assistant, Indian Agency, Big River Reserve		10,000 00	8,985 66
Contract—W. I. Dier, $9,235.66; payments, $8,985.66.			
Meadow Lake—House for Indian Superintendent		8,875 00	8,729 13
Contract—Olaf Lidfors, $8,000, including final payment.			
Qu'Appelle—House for Indian Superintendent and Clerk		10,000 00	7,880 00
Projects under $5,000		30,575 00	10,147 57

	Estimates	Allotments	Expenditures
Alberta			
Athabaska—House for Assistant, Indian Agency, Stony Rapids		17,400 00	16,398 29
House for Clerk at Fort Chipewyan		15,600 00	13,626 04
Warehouse at Fort Chipewyan		16,500 00	7,668 34
Fort Vermilion—House for Indian Superintendent		7,000 00	6,500 00
Hobbema—House for second clerk		11,500 00	9,123 69
Contract—Alberta Construction Co., $8,532, including final payment.			
Lesser Slave Lake—House for Assistant, Indian Agency, Wabasca Reserve		14,000 00	13,891 79
Contract—Bond Construction Co., Ltd., cost plus 10%; payments, $9,500.			
Peigan—House for stockman		11,000 00	9,409 14
Saddle Lake—			
House for Indian Superintendent		16,000 00	7,542 35
Changing existing house to duplex for use of two members of staff		10,000 00	
Projects under $5,000		37,000 00	15,386 10
British Columbia			
Babine—			
House for Indian Superintendent		12,000 00	
Water system at Hazelton		10,000 00	
Office building for agency		7,000 00	6,423 38
Contract for agency and dispensary—G. H. Adomeit; cost plus 10%; payments to contractor, $7,374.58; purchase of materials, $4,048.80; $5,000 paid from National Health and Welfare Vote 269.			
Bella Coola—Water System for Bella Reserve, Campbell Island		9,100 00	8,430 16
Kwawkewlth—			
House for Indian Superintendent		12,000 00	
Water system, Alert Bay		10,000 00	8,816 62
Office building for agency		5,000 00	
Water system for Gwaysadums Reserve		5,000 00	
Stikine—Duplex for clerk's residence and agency office		22,000 00	21,927 83
Williams Lake—Domestic water supply		9,000 00	4,073 58
Projects under $5,000		37,850 00	8,501 92
Total Acquisition of Land and/or Construction of Buildings, Works and Structures	*671,225 00*	*671,225 00*	*371,092 31*
F Acquisition of Equipment	175,512 00	162,012 00	138,853 29
Sundries	5,205 00	7,205 00	6,562 30
	$2,194,494 00	$2,194,494 00	$1,811,656 66

As at March 31, 1949, there were 361 salaried employees being paid from this vote, of whom 113 were permanent and 248 temporary.

A Cash allowances, as provided in the classifications of some positions, represent compensation in lieu of house, fuel and light.

B A distribution of expenditures follows: forage, $10,733.50; fuel, $48,937.10; provisions, $4,699.41; sundries, $3,752.24.

C Payments were made to the Department of Public Printing and Stationery, and comprised $7,107.02 for printing; $10,992.06 for stationery; and $5,562.64 for office equipment.

D Equipment maintenance costs were as follows: farm, $726.55; floating, $18,094.08; light, heat, power and water, $9,451.24; motor cars and trucks, $71,731.34; sundry, $1,495.73.

E Repairs were as follows: buildings, $67,543.60; fences, etc., $5,884.48; roads, $84,450.49; sundries, $10,554.10.

F The expenditure on equipment is classified as follows: camping equipment, $1,882.20; farming equipment and stock, $3,118.17; floating equipment, $8,489; light, heat, power and water equipment, $28,525.07; motor cars and trucks, $83,155.45; sundry, $13,683.40.

Votes 215 and 771 Reserves and Trusts—Administration

		Estimates	Allotments	Expenditures
	Salaries and Wages	55,362 00	62,300 00	62,125 56
	Allowances	576 00	576 00	82 06
	Travelling Expenses	4,000 00	4,000 00	1,599 53
A	Professional and Special Services	500 00	4,500 00	3,955 01
B	Acquisition of Land and/or Construction of Buildings, Works and Structures	213,100 00	197,100 00	71,360 63
	Printing, Stationery and Office Equipment	3,000 00	3,000 00	
	Rents	700 00	700 00	
	Sundries	1,100 00	8,100 00	6,394 20
	Surveys	56,000 00	54,062 00	17,455 18
		$ 334,338 00	$ 334,338 00	$ 162,972 17

As at March 31, 1949, there were 20 salaried employees being paid from this vote, of whom 10 were permanent and 10 temporary.

A Includes the sum of $3,533.14 for legal fees paid in connection with leasing and shooting rights on Ste. Anne's Island, Walpole Island Indian Reserve, Ont.

B Includes the sum of $69,571.50 paid for the purchase of land for the Stony Indian Reserve, Alberta; sundry purchases, $1,789.13.

Reserves and Trusts—Indian Annuities, Indian Act, c. 98, R.S. as amended.....$ 318,483 00

Per capita annuities were paid as follows: 172 chiefs at $25; 380 headmen at $15; 52,093 Indians at $5; 155 Indians at $4; 2 Indians at $12. Upon being enfranchised, 251 Indians received $100 each in accordance with section 114 of the Act, and 106 Indian women received $50 each as commutation of annuity under section 14. Payment of annuity arrears amounted to $3,724.

To assist in the payment of the Robinson Treaty annuities, a grant of $13,250 was made to the Indian Trust Funds. The Province of Ontario repaid the sum of $25,332 representing Treaty 9 annuities paid on behalf of that Province and the amount was credited to this account.

Votes 216 and 601 Welfare—Welfare of Indians

		Estimates	Allotments	Expenditures
	Salaries and Wages	43,937 00	43,937 00	40,131 12
	Allowances	120 00	120 00	66 12
	Express, Freight and Cartage	44,050 00	46,550 00	46,109 81
A	Supplies and Materials	994,250 00	1,176,750 00	1,172,689 61
	Travelling Expenses	17,350 00	10,350 00	7,791 35
B	Acquisition of Equipment	108,350 00	83,350 00	80,106 82
C	Repairs and Upkeep of Buildings, Works and Structures	186,235 00	146,235 00	140,483 71
D	Repairs and Upkeep of Equipment	25,125 00	17,125 00	16,288 00
E	Acquisition of Land and/or Construction of Buildings, Works and Structures	616,080 00		
	Nova Scotia		145,000 00	139,827 08
	Prince Edward Island		6,000 00	3,828 39
	New Brunswick		40,000 00	38,571 28
	Quebec		46,500 00	43,554 44
	Ontario		64,500 00	60,929 21
	Manitoba		38,950 00	35,369 21
	Saskatchewan		44,000 00	40,258 85
	Alberta		15,000 00	11,698 59
	British Columbia		139,630 00	136,966 13
	Northwest Territories		1,000 00	
	Yukon		500 00	325 05
	Total Acquisition of Land and/or Construction of Buildings, Works and Structures	*616,080 00*	*541,080 00*	*511,328 23*
	Professional and Special Services	2,250 00	750 00	459 50
	Rents	3,350 00	2,350 00	1,775 50
F	Special Assistance to Aged	241,590 00	204,090 00	201,952 00
G	Sundries	89,100 00	99,100 00	98,233 05
		$2,371,787 00	$2,371,787 00	$2,317,414 82

As at March 31, 1949, there were 16 salaried employees being paid from this vote, of whom 7 were permanent and 9 temporary.

A A distribution of expenditures follows: clothing, general, $86,062.26; clothing issued to chiefs and headmen in accordance with treaties, $6,921.51; forage, $18,658.52; fuel, $45,870.62; hunting and fishing equipment, $82,763.14; provisions, $893,161.71; seed and fertilizer, $25,482.80; sundries, $13,769.05.

B The expenditure on equipment is classified as follows: camping, $18,924.18; farm, $17,148.36; floating, $4,493.90; light, heat, power and water, $5,997.35; live stock, $11,856.27; transport, $5,268.18; sundry, $16,418.58.

C Repairs to Indian buildings amounted to $121,623.10; the remaining expenditure was for repairs to non-structural and miscellaneous works.

D Equipment maintenance costs were as follows: farm, $2,001.57; floating, $2,383.14; trucks, $7,673.31; sundry, $4,229.98.

E This allotment provided for the construction of new homes for Indians. Expenditures of $10,000 or over were made at: Eskasoni, N.S., $77,987.61; Shubenacadie, N.S., $59,334.08; New Brunswick East, N.B., $21,348.76; Pointe Bleue, Que., $10,356.56; Restigouche, Que., $25,339.77; Chapleau, Ont., $22,288.90; James Bay, Ont., $26,720.55; Crooked Lakes, Sask., $19,379.88; Cowichan, B.C., $25,636.81; New Westminster, B.C., $17,295.94; Skeena River, B.C., $15,597.28.

F In addition to other forms of assistance already furnished by this Branch, the allotment provided for a monthly cash allowance of $8 to Indians who have reached the age of seventy years. Approximately 4,000 are now in receipt of this benefit.

G A distribution of expenditures follows: burials, $28,711.64; care of indigents, $61,507.32; miscellaneous, $8,014.09.

Vote 217 Welfare—Grants to Agricultural Exhibitions and Indian Fairs.

	Estimates	Expenditures
Ontario—		
Ohsweken Agricultural Society, Brantford	225 00	225 00
Moravian Agricultural Society	100 00	100 00
Garden River Agricultural Society, Sault Ste. Marie	100 00	
Caradoc United Indian Fair, Muncey	150 00	150 00
Manitoulin Island Unceded Agricultural Society	150 00	150 00
Canadian Lakehead Exhibition	250 00	250 00
Mohawk Agricultural Society, Deseronto	100 00	100 00
Manitoba—		
Manitoba Provincial Exhibition	250 00	250 00
Rossburn Agricultural Society	25 00	25 00
Swan Lake Exhibition	25 00	25 00
Saskatchewan—		
Prince Albert Agricultural Society	500 00	500 00
Regina Agricultural and Industrial Exhibition Association, Limited	500 00	500 00
Alberta—		
Calgary Exhibition	500 00	500 00
Edmonton Exhibition	500 00	500 00
British Columbia—		
North and South Saanich Agricultural Society, Cowichan	50 00	50 00
Windermere and District Fall Fair, Kootenay	175 00	175 00
Chilliwack Agricultural Association, Chilliwack	150 00	150 00
Armstrong Fall Fair, Okanagan	250 00	250 00
Bulkley Valley Agricultural and Industrial Association	100 00	100 00
Vancouver Exhibition	500 00	
Cowichan Agricultural Society	150 00	150 00
General—		
The Canadian Handicrafts Guild	100 00	
Garden Prizes, Standing Crop Competitions	1,500 00	968 39
Home Improvement Competition	1,000 00	200 85
Ploughing Matches—Expenses of Indian Competitors	150 00	50 00
	$ 7,500 00	$ 5,369 24

This vote was provided for expenditures to promote the interest of Indians in agricultural and handicraft pursuits.

Votes 218, 772 and 602 Education—Indian Education

		Estimates	Allotments	Expenditures
	Salaries and Wages	720,023 00	699,923 00	698,771 60
	Allowances	240 00	6,240 00	4,070 80
A	Supplies and Materials	60,000 00	135,000 00	132,619 21
B	Printing, Stationery and Office Equipment	65,000 00	142,500 00	142,269 92
	Travelling Expenses	25,000 00	41,000 00	37,992 61
	Express, Freight and Cartage	3,500 00	9,500 00	8,457 30
	Telephones, Telegrams and Postage	150 00	250 00	221 01
	Professional and Special Services	56,000 00	49,000 00	31,979 65
	Meter Rates	1,500 00	4,300 00	4,137 47
	Rents	7,000 00	15,000 00	14,944 70
C	Assistance to Ex-pupils, including Aid for Education in Secondary Schools	60,000 00	107,000 00	106,715 22
D	Acquisition of Equipment	96,425 00	190,225 00	158,855 33
	Repairs and Upkeep of Equipment	5,000 00	14,500 00	14,142 92
	Acquisition of Land and/or Construction of Buildings, Works and Structures	2,199,300 00		
	Nova Scotia			
	Shubenacadie—Extensive repairs to plumbing and heating system		7,500 00	7,500 00
	Contract—Indian residential school, W. J. Christie, $7,500, including final payment.			
	Prince Edward Island			
	Lennox Island—Two-room school and residence		44,000 00	34,976 36
	Quebec			
	Abitibi—(Mistassini) one-room school		6,000 00	151 55
	Abitibi—(Waswanipi) one-room school and residence		7,500 00	5,035 73
	Abitibi—(Manowan) one-room school		2,700 00	927 47
	Abitibi—(Obedjiwan) one-room school		2,500 00	2,186 67
	Caughnawaga—twelve-room school		232,000 00	228,335 51
	Contract—A. F. Byers Construction Co., Ltd., $283,361; payments, $222,202.82.			
	Fort George—purchase of C.E. residential school		33,000 00	
	Fort George—purchase of R.C. residential school		735 00	
	St. Regis—day school		4,500 00	4,433 00
	Seven Islands—residential school		500 00	115 11
	Timiskaming—to complete one-room school and residence		5,500 00	5,498 35
	Ontario			
	Albany River—purchase of R.C. residential school		8,450 00	
	Caradoc—(Back Settlement) one-room school and residence		14,500 00	12,340 32
	Caradoc—(Mount Elgin) to complete four-room school		25,000 00	24,400 57
	Chapleau—one-room school and residence		14,000 00	8,264 66
	Golden Lake—one-room school and residence		14,000 00	13,650 95
	Kenora—(Whitefish Bay) to complete two-room school		800 00	
	Manitoulin Island—(Lakeview) two-room school and residence		33,500 00	32,606 47
	Contract—W. J. Ferguson; cost plus 10 per cent to $30,000 only; payments, $29,690.42.			
	Manitoulin Island—(Murray Hill) one-room school and residence		20,500 00	16,519 41
	Moose Fort—purchase of C.E. residential school		34,000 00	
	Alnwick—one-room school and residence		24,500 00	23,906 40
	Sarnia—(St. Clair) day school		12,000 00	7,775 00
	Contract—Tracey Torrance, moving and remodelling building, $8,000; payments, $6,800.			
	Serpent River—one-room school and residence		19,000 00	16,819 52
	Sioux Lookout—residence for members of staff		4,500 00	2,344 58
	Sioux Lookout—(Bear Skin) day school		2,000 00	912 37
	Manitoba			
	Birtle—plumbing and heating system, Elkhorn residential school		5,300 00	5,260 47
	Contract—Neale, Stothard and Chapman; payments including final payment, $5,260.47.			

	Estimates	Allotments	Expenditures
Manitoba—Concluded			
Brandon—to complete Principal's residence		19,000 00	7,454 93
Contract—E. C. Higgins, construction of residence for principal; cost plus fixed fee of $1,200; payments including final payment, $4,957.07; total payments, $13,870.80.			
Brandon—road to school		1,000 00	
Brandon—plumbing and heating system, Brandon residential school		22,400 00	13,500 00
Contract—Neale, Stothard and Chapman; payments including final payments, $13,147.96.			
Fisher River—(Murdoch) to complete school and residence		4,565 00	4,564 74
Fisher River—(Peguis) one-room school and residence		16,300 00	15,572 23
God's Lake—one-room school and residence		8,200 00	6,852 71
Island Lake—(Garden Hill) one-room school and residence		17,500 00	16,355 05
Island Lake—to complete R.C. school		7,000 00	6,728 49
Little Grand Rapids—one-room school and residence		5,000 00	4,842 69
Nelson House—one-room school and residence (U.C.)		7,000 00	5,902 33
Nelson House—one-room school and residence (R.C.)		11,000 00	10,947 02
Nelson House—(Split Lake) day school		3,000 00	2,693 25
Norway House—residential school		1,300 00	1,204 87
Norway House—(Cross Lake R.C.) one-room school and residence		14,000 00	13,222 09
Norway House—(Cross Lake U.C.) to complete school and residence		500 00	489 44
Oak River—to complete school and residence		2,200 00	2,059 68
Oxford House—one-room school and residence		6,900 00	6,852 54
Portage la Prairie—(Lake St. Martin) one-room school and residence		28,000 00	19,628 51
Red Earth—one-room school and residence		1,500 00	
South Indian Lake—share of cost of joint construction of a two-room school by Indian Affairs Branch and Province of Manitoba		17,500 00	
Saskatchewan			
Battleford—(Sweetgrass) one-room school and residence		500 00	276 52
Carlton—(Lac la Ronge) residential school		20,600 00	13,053 39
Gordon—plumbing and heating system, Gordon residential school		46,500 00	43,160 14
Contract—Wm. George and Co., cost plus 15 per cent, estimated cost $55,000; payments, $36,134.14.			
Meadow Lake—one-room school and residence		17,000 00	14,395 00
Contract—Olaf Lidfors, $16,350; payments, $14,275.			
Pelly—(Valley River) two-room school and residence		16,000 00	15,047 67
Red Pheasant—one-room school and residence		2,000 00	1,396 25
Touchwood—(Nut Lake) one-room school and residence		14,000 00	9,946 27
Touchwood—(Poorman's) one-room school and residence		14,000 00	13,436 94
Touchwood—(Fishing Lake) day school		3,500 00	2,949 67
Alberta			
Atikameg—one-room school and residence		17,500 00	17,308 05
Blood—classroom block, St. Mary's (R.C.) residential school		15,000 00	14,827 23
Blood—classroom block, St. Paul's (C.E.) residential school		12,000 00	10,291 47
Contract for installation of plumbing and heating in St. Mary's and St. Paul's schools—Hall Bros., $17,525; payments, $9,000.			
Edmonton—(Alexander) one-room school and residence		21,000 00	19,014 53
Contract—Alberta Construction Co., cost plus 10 per cent, estimated cost $15,495; payments, $18,750.18.			
Edmonton—(Michel) to complete one-room school and residence		5,900 00	5,360 10
Contract—Poole Construction Co., Ltd., cost plus 10 per cent; payments including final payment, $4,765.94; total payments, $18,748.33.			
Edmonton—(Stony Plain) to complete one-room school and residence		6,700 00	6,280 26
Contract—Poole Construction Co., Ltd., cost plus 10 per cent; payments, $6,015.87; payments to date, $20,273.24.			

	Estimates	Allotments	Expenditures
Alberta—Concluded			
Edmonton—(Alexis) day school		500 00	
Hay Lakes—residential school		60,000 00	59,918 78
Contract—Roman Catholic Episcopal Corporation of Grouard, $175,000; payments, $59,918.78.			
Hobbema—(Louis Bull) one-room school and residence		1,700 00	526 50
Lesser Slave Lake—(Wabasca) to complete C.E. residential school		123,000 00	111,638 36
Contract—Bond Construction Co., Ltd., cost plus 10 per cent; payments, $98,283.34.			
Nordegg—day school		2,000 00	501 75
Saddle Lake—(Good Fishing Lake) one-room school and residence		1,200 00	
Sarcee—one-room school and residence		26,500 00	26,343 71
Contract—Zeigler Construction Co., $32,430; payments, $25,000.			
British Columbia			
Babine—(Fort Babine) one-room school and residence		1,000 00	
Bella Coola—(Bella Bella) second classroom		28,000 00	707 50
Kamloops—four classroom block		40,000 00	18,999 06
Kamloops—(Neskainlith) one-room school and residence		14,000 00	12,212 28
Klemtu—one-room school and residence		14,100 00	14,026 52
Kwawkewlth—(Alert Bay) to complete four-room school		3,000 00	1,940 78
Kwawkewlth—(Campbell River) to complete teacher's residence		500 00	166 67
Kwawkewlth—(Turnour Island) to complete school and residence		4,050 00	3,915 86
Lytton—(Seabird Island) one-room school and residence		15,500 00	12,847 74
New Westminster—(Pemberton) second classroom		28,000 00	19,102 02
Queen Charlotte—(Massett) teacher's residence		10,000 00	3,893 30
Queen Charlotte—(Skidegate) teacher's residence		6,000 00	5,923 20
Red Stone—(Alexis Creek) one-room school and residence		14,000 00	13,328 64
Skeena River—(Metlakatla) one-room school		20,000 00	12,096 65
Contract—Mitchell and Currie, Ltd., $7,509 plus subcontracts to bring total to approximately $12,000; payments, $6,000.			
Stuart Lake—(Stony Creek) one-room school and residence		14,000 00	13,291 08
Williams Lake—(Anaham) two-room school and residence		34,700 00	32,720 69
Yukon Territory			
Carcross—purchase of residential school		30,000 00	
Carcross—residence for principal		15,500 00	12,057 65
Teslin Lake—construction of residential school		28,400 00	21,192 00
Northwest Territories			
Arctic Red River—two-room school and residence		32,000 00	28,745 45
Fort Franklin—two-room school and residence		34,000 00	28,536 68
Fort Good Hope—two-room school and residence		37,000 00	35,021 52
Fort Norman—two-room school		71,000 00	60,740 15
Contract for installation of hot air heating—Barry Sheet Metal Co., Ltd., payments, including final payment, $5,718.15.			
Hay River—to complete four-room school		144,000 00	132,910 98
Contract—Peter Mattson, cost plus 10 per cent, estimated cost, $85,000; payments including final payment, $53,485.55; total payments, $94,280.69.			
Rae—purchase of trading post		10,000 00	9,973 72
Rocher River—two-room school and residence		62,000 00	52,639 16
Contract for installation of hot air heating—Barry Sheet Metal Co., Ltd., payments including final payment, $5,107.05.			
Total Acquisition of Land and/or Construction of Buildings, Works and Structures	*2,199,300 00*	*1,910,200 00*	*1,525,492 93*
E Repairs and Upkeep of Buildings, Works and Structures	304,650 00	279,650 00	265,795 73
Miscellaneous	5,200 00	4,700 00	4,521 52
	$3,608,988 00	$3,608,988 00	$3,150,987 92

As at March 31, 1949, there were 406 salaried employees being paid from this vote, of whom 22 were permanent and 384 temporary.

A A distribution of expenditures follows: fuel for day schools, $76,851.20; provisions, $27,493.73; sundries, $28,274.28.

B Payments were made to the Department of Public Printing and Stationery and included $140,076.27 for stationery and $2,184.99 for office equipment.

C Tuition fees, etc., of certain Indian students attending high school and college were paid from this allotment.

D The expenditure on equipment is classified as follows: educational, $118,414.73; light, heat and power, $31,149.58; recreational, $5,780.69; sundry, $3,510.33.

A contract amounting to $5,660 was awarded to Canadian Fairbanks Morse Co., for lighting and power equipment for the Onion Lake (R.C.) Residential School. The equipment was received and payment in full made during the current year.

E Contracts of $5,000 or over follow:

Contractor	Project and Location	Amount of Contract	Payments 1948-49	Payments to date
Creaghan and Archibald, Ltd.	Exterior waterproofing Shubenacadie Indian Residential School, N.S.	$ 16,675 00	$ 16,675 00	$ 16,675 00 (*f*)
Brett Construction Co.	Construction of gravel surfaced road, approximately 3·5 miles long, from Indian Residential School, McIntosh, Ont., to connect with Provincial Highway	17,500 00	17,500 00	17,500 00 (*f*)
T. G. Gallagher	Revisions and additions to the existing boiler room equipment and water and heating systems in the Shingwauk Indian Residential School, Sault Ste. Marie, Ont.	10,161 41	10,161 41	10,161 41 (*f*)
Neale, Stothard and Chapman	Revisions and additions to existing boiler room equipment, St. Phillip's Indian Residential School, Kamsack, Sask.	7,702 69	7,702 69	7,702 69 (*f*)
R. B. McLeod and Co., Ltd.	(*a*) Installation of intake reservoir, housing and pipe line to serve Gordon's Residential School, Punnichy, Sask.	23,534 54	23,534 54	23,534 54

(*a*) Unit prices and lump sum.
(*f*) Includes final payment.

Votes 219 and 773 Education—Grants to Residential Schools

		Estimates	Allotments	Expenditures
	Wages—Night Watchmen	11,820 00	11,820 00	6,740 00
A	Per Capita Grants	2,365,420 00	2,365,420 00	2,177,716 99
B	Acquisition of Equipment	28,500 00	28,500 00	21,086 20
B	Repairs and Upkeep of Equipment	1,000 00	1,000 00	450 00
B	Repairs and Upkeep of Buildings, Works and Structures	45,400 00	45,400 00	26,265 51
		$2,452,140 00	$2,452,140 00	$2,232,258 70

A Per capita grants of various amounts up to $511 per annum were paid to the following residential schools operated by the various church organizations indicated by initials: C.E., Church of England in Canada; P., Presbyterian; R.C., Roman Catholic; U.C., United Church:—
Nova Scotia: Shubenacadie, R.C., $37,222.14.
Quebec: Fort George, C.E., $27,790.62; Fort George, R.C., $2,974.80.

Ontario: Albany, R.C., $29,288.40; Cecilia Jeffrey, P., $39,725.16; Chapleau, C.E., $5,276.70; Fort Frances, R.C., $22,333.94; Fort William, R.C., $12,003.22; Kenora, R.C., $23,969.40; McIntosh, R.C., $25,928.21; Mohawk, C.E., $33,268.98; Moose Fort, C.E., $34,049.66; Shingwauk Home, C.E., $37,768.13; Sioux Lookout, C.E., $33,763.87; Spanish, R.C., $68,617.41.

Manitoba: Birtle, P., $30,986.53; Brandon, U.C., $37,958.04; Cross Lake, R.C., $31,361.92; Elkhorn, C.E., $24,665.95; Fort Alexander, R.C., $29,499.46; Pine Creek, R.C., $27,175.62; Portage la Prairie, U.C., $24,903.15; Sandy Bay, R.C., $38,413.56.

Saskatchewan: Beauval, R.C., $30,395.90; Cowesses, R.C., $29,119.76; Duck Lake, R.C., $52,567.18; File Hills, U.C., $25,010.24; Gordon's, C.E., $7,160.44; Guy, R.C., $34,968.83; Lac la Ronge, C.E., $34,294.97; Muscowequan, R.C., $39,266.35; Onion Lake, C.E., $30,370.46; Onion Lake, R.C., $26,016.97; Qu'Appelle, R.C., $76,698.25; Round Lake, U.C., $17,784.17; St. Phillips, R.C., $23,699.45.

Alberta: Blood, R.C., $47,584.07; Blue Quills, R.C., $35,527.05; Crowfoot, R.C., $31,224.73; Edmonton, U.C., $39,472.77; Ermineskin, R.C., $36,481.10; Grouard, R.C., $21,220.89; Holy Angels, R.C., $19,457.52; Joussard, R.C., $26,469.39; Morley, U.C., $22,176.13; Old Suns, C.E., $28,679.03; Sacred Heart, R.C., $17,442.28; St. Cyprian, C.E., $13,430.42; St. Paul, C.E., $30,780.47; Sturgeon Lake, R.C., $22,152.14; Vermilion, R.C., $23,184.43; Wabasca, C.E., $13,357.60; Wabasca, R.C., $19,225.87; Whitefish Lake, C.E., $11,236.47; Youville, R.C., $6,870.39.

British Columbia: Alberni, U.C., $65,322.11; Alert Bay, C.E., $55,576.81; Cariboo, R.C., $30,449.91; Christie, R.C., $33,542.70; Kamloops, R.C., $84,651.09; Kootenay, R.C., $27,329.37; Kuper Island, R.C., $28,149.15; Lajac, R.C., $46,716.31; Port Simpson, U.C., $1,193.40; St. George's, C.E., $44,658.97; St. Mary's Mission, R.C., $53,330.72; Sechelt, R.C., $23,720.03; Squamish, R.C., $18,621.51.

Northwest Territories: Aklavik, C.E., $19,979.27; Aklavik, R.C., $10,444.01; Fort Resolution, R.C., $16,593.36; Providence Mission, R.C., $23,456.45.

Yukon: Carcross, C.E., $21,711.23.

B The following church-owned schools received grants, approved by the Governor in Council, for equipment and repairs: Aklavik, C.E., $1,278.54; Aklavik, R.C., $8,717.95; Albany, R.C., $1,056.05; Carcross, C.E., $65.98; Cariboo, R.C., $2,083.87; Christie, R.C., $2,736.54; Ermineskin, R.C., $492.29; Fort George, C.E., $838.58; Fort George, R.C., $1,022.00; Fort Resolution, R.C., $4,500; Grouard, R.C., $2,791.32; Holy Angels, R.C., $3,454.04; Joussard, R.C., $1,483.38; Moose Fort, C.E., $1,312.06; Providence Mission, R.C., $2,503.49; St. Mary's Mission, R.C., $2,635.14; Spanish, R.C., $2,002.07; Squamish, R.C., $796.13; Sturgeon Lake, R.C., $1,720.85; Thunderchild, R.C., $1,323.15; Vermilion, R.C., $1,338.38; Wabasca, R.C., $1,787.96; Wabasca, C.E., $634.14; Whitefish Lake, C.E., $1,013.40; Youville, R.C., $214.40.

Vote 220 Grant to provide additional services to Indians of British Columbia

		Estimates	Allotments	Expenditures
	Supplies and Materials	17,550 00		
	Professional and Special Services	8,200 00		
	Acquisition of Equipment	25,425 00		
	Repairs and Upkeep of Equipment	5,850 00		
	Miscellaneous	2,000 00		
	Acquisition of Land and/or Construction of Buildings, Works and Structures	5,200 00		
	Repairs and Upkeep of Buildings, Works and Structures	775 00		
	Surveys—Irrigation Projects	35,000 00		
A	Agriculture		45,000 00	44,449 76
B	Technical Education		20,000 00	19,765 62
C	Irrigation		35,000 00	33,404 80
		$ 100,000 00	$ 100,000 00	$ 97,620 18

Treasury Board authorized the change in the Primary Allotments from the form set out in the Estimates Details, as, in the opinion of the Department, circumstances rendered it desirable that the vote should be administered and controlled by the specific services indicated by a Special Committee of the Senate and House of Commons and approved by Parliament at the 1926-27 Session.

A A distribution of expenditures follows: farm equipment, maintenance and live stock, $18,052.64; feed and forage, $1,384.50; floating equipment and maintenance, $3,319.39; improvements, clearing land, etc., $5,735.06; purchase of land, $2,023.65; seed and fertilizer, $12,706.56; sundries, $1,227.96.

B Seventeen schools received a total of $10,327.51 for the services of manual training instructors. The remainder of the expenditure was for the purchase of educational equipment and supplies.

C Expenditures in the various agencies follow: Kamloops, $10,573.85; Kootenay, $1,831.50; Lytton, $2,659.67; Nicola, $4,211.89; Okanagan, $6,434.77; Williams Lake, $2,292.12; generally, $5,401.

Vote 603 To reimburse the Blackfoot Band of Indians for an expenditure in 1930 out of band funds for the reconstruction of the Old Sun Residential School, with interest at 5 per cent per annum

Expenditures	156,669 00
	$ 156,669 00

IMMIGRATION BRANCH

Votes 221 and 774 Administration of the Immigration Act

		Estimates	Allotments	Expenditures
	Salaries	380,543 00	380,543 00	380,543 00
	Allotted from Vote 85, Salaries, etc.	43,375 11	43,375 11	43,375 11
	Allowances	3,880 00	3,880 00	
	Telephones, Telegrams and Postage	11,000 00	11,000 00	9,384 53
A	Printing, Stationery and Office Equipment	161,150 00	161,150 00	146,256 39
	Travelling Expenses	12,000 00	12,000 00	6,847 97
	Sundries	4,000 00	4,000 00	3,804 92
		$ 615,948 11	$ 615,948 11	$ 590,211 92

As at March 31, 1949, there were 218 salaried employees being paid from this vote, of whom 62 were permanent and 156 temporary.

A Payments were made to the Department of Public Printing and Stationery and included $40,480 74 for office equipment, $15,000 for printing the hand-book *This is Canada* and $36,075.65 covering the printing of the *Canada Descriptive Atlas.*

Votes 222 and 775 Field and Inspectional Service, Canada

		Estimates	Allotments	Expenditures
	Salaries and Wages	2,212,028 00	2,292,028 00	2,278,228 24
	Living Allowances	6,862 00	6,862 00	6,179 42
A	Overtime	80,000 00	107,000 00	103,586 93
B	Uniforms	46,000 00	51,000 00	44,052 14
C	Provision re ordinary detentions	5,000 00	5,000 00	
D	Provision re detention, medical attention and hospitalization of Displaced Persons	50,000 00	38,000 00	23,943 43
	Telephones, Telegrams and Postage	32,000 00	32,000 00	26,017 43
E	Printing, Stationery and Office Equipment	41,000 00	41,000 00	35,525 80
	Travelling Expenses (Officers)	198,500 00	133,500 00	126,266 43
	Travelling Expenses (Deports)	35,000 00	20,000 00	16,301 63
	Equipping new Immigration Buildings and replacement of equipment in old buildings	92,500 00	45,500 00	37,138 43
F	Sundries	29,000 00	59,000 00	47,517 39
	Equipping Hamilton Building	3,000 00		
		$2,830,890 00	$2,830,890 00	$2,744,757 27

As at March 31, 1949, there were 969 salaried employees being paid from this vote, of whom 430 were permanent and 539 temporary.

A Those entitled to overtime are Immigration Inspectors, or other employees required to perform the usual duties assigned Immigration Inspectors, who are in receipt of an annual salary of not more than $3,000.

B Expenditure for uniforms is in accordance with section 75 of the Immigration Act, c. 93, R.S., which directs that uniforms shall be supplied to officers and one-third of the cost shall be paid by them. The expenditure shown under this allotment is two-thirds of the cost of the uniforms.

C To this allotment is charged the cost of catering service and canteen provisions supplied at the following ports (receipts from sale of meals and the per diem rate charged for the care of detained immigrants, etc. credited to this allotment are shown in parentheses): Halifax, $52,375.51 ($57,701.57); Montreal, $9,668.11

(12,495.27); Quebec, $3,584.26 ($4,113.75); Vancouver, $4,251.33 ($9,254.05); Victoria, $150 ($157.60). Gross expenditures totalled $70,029.21, while receipts amounted to $83,722.24. The resulting credit balance of $13,693.03 was transferred to Ordinary Revenue, Proceeds from Sales, at the close of the fiscal year.

The salaries of cooks, waitresses, etc. are charged to the Salaries and Wages Allotment.

D Expenditure was incurred in connection with displaced persons, arriving in Canada under authorized labour movements, who required medical attention or hospitalization prior to being granted permission to land in Canada.

E Payments were made to the Department of Public Printing and Stationery and included $7,193.96 for office equipment.

F Legal fees charged to this allotment amounted to $12,688.34 and included payments of $500 or over to the following: Gustave Adam, Montreal, $7,568.98; Campbell, Murray and Campbell, Vancouver, $1,889.91; Guy Favreau, Montreal, $1,307.50; John J. Robinette, Toronto, $1,343.91; Gordon S. Wismer, Victoria, $500.

Votes 223 and 776 Field and Inspectional Service, Abroad

		Estimates	Allotments	Expenditures
	Salaries and Wages	256,531 00	256,531 00	191,863 53
	Living Allowances	79,000 00	39,000 00	36,145 41
	Telephones, Telegrams and Postage	36,000 00	34,800 00	18,818 84
	Printing, Stationery and Office Equipment	56,000 00	56,000 00	32,552 03
	Travelling Expenses	181,000 00	181,000 00	144,987 94
A	Rents, Taxes, Rates, Heat, etc.	106,000 00	146,000 00	125,029 07
B	Sundries	30,000 00	30,000 00	27,898 59
C	Compensation to Immigration Officers for loss of furniture and effects because of the war	20,000 00	20,000 00	10,642 42
D	To provide funds to permit the processing and presentation to Canadian Immigration Officers of Displaced Persons outside the Mandate of the International Refugee Organization	100,000 00	100,000 00	84,416 07
E	To provide funds to give effect to an arrangement between the Canadian Government and Cunard White Star, Limited, under which the Company is to supply facilities for the transportation of 12,100 immigrants to Canada before December 31, 1948, on the S.S. *Aquitania*	482,400 00	483,600 00	483,600 00
		$1,346,931 00	$1,346,931 00	$1,155,953 90

A distribution of expenditures follows: Belfast, $3,437.72; Brussels, $29,663.81; Gdynia, $2,450; Glasgow, $22,021.88; The Hague, $34,756.60; Hamburg, $3,012.57; Hong Kong, $28,249.98; Karlsruhe, $113,102.11; Liverpool, $17,179.92; London, $759,012.37 (includes payment of $483,600 to the Cunard White Star Line for the retention of the *Aquitania*); Paris, $38,197.29; Rome, $15,581.78; Stockholm, $2,364.30; Head Office and general administration, $86,923.57 (includes payment of $84,416.07 to the Canadian Christian Council for the Resettlement of Refugees).

As at March 31, 1949, there were 109 salaried employees being paid from this vote, of whom 19 were permanent and 90 temporary.

A Expenditures at London, totalling $97,954.68, were as follows: rent, $14,008.34, water rates, $334.34, electricity, $641, miscellaneous services, $4,371.66, renovation of the Immigration Building, 42-46 Weymouth Street, $78,599.34.

Expenditures at the other offices were as follows: Belfast, $3,412.40; Brussels, $1,006.46; Glasgow, $283.17; The Hague, $8,394.11; Hong Kong, $1,454.24; Karlsruhe, $623.20; Liverpool, $6,449.89; Paris, $1,718.56; Rome, $3,732.36.

B Included is a payment of $4,490.10 covering the purchase of 3 motor cars which were shipped to Germany for use of the Canadian Immigration teams operating in that country.

C Payments made to cover capital compensation for replacement of household goods and personal effects lost or abandoned due to the war, as authorized by Treasury Board, were as follows: G. M. Matthews, $2,987.57; J. A. Mitchell, $3,686.75; A. O. Petersen, $2,425; M. S. H. Thomas, $1,543.10.

D Expenditures consist of grants made in accordance with the provisions of P.C. 54/4300, September 24, 1948, to the Canadian Christian Council for Resettlement of Refugees.

E The agreement with Cunard White Star, Limited, was authorized by P.C. 2515, June 3, 1948.

Vote 777 To provide for the costs incurred in carrying out the Immigration-by-Air Plan, over and above the net amounts received as fares, and to provide authority for applying the net amounts received as fares to the reduction of the total cost of the Plan

		Estimates	Allotments	Expenditures
A	Temporary Assistance	54,000 00	20,000 00	14,018 85
	Allowances	36,640 00	6,640 00	4,639 96
	Telephones, Telegrams and Postage	12,200 00	2,200 00	1,926 56
	Printing, Stationery and Office Equipment	30,600 00	10,600 00	3,129 74
	Travelling Expenses	8,000 00	8,000 00	4,267 27
	Rents, Taxes, Rates, Heat, etc.	12,000 00	2,000 00	1,609 27
B	Execution of Agreements between the Minister of Mines and Resources and Trans-Canada Airlines	900,000 00	1,100,000 00	903,572 36
C	Commissions to authorized agents	106,500 00	56,500 00	30,309 74
	Advertising and Publicity	100,000 00	100,000 00	85,619 54
D	Maintenance of Immigrants	57,000 00	17,000 00	12,896 57
	Sundries	24,000 00	18,000 00	10,553 10
		$1,340,940 00	$1,340,940 00	$1,072,542 96

A Trans-Canada Airlines was recouped for the services of the following employees seconded to the Air Plan for the periods indicated in parentheses: F. A. DeLong, $2,362 (June 7 to January 16); M. W. Fleger, $2,967.18 (May 16 to March 31); J. E. Nickson, $1,200 (April 15 to July 15); A. W. Ousman, $3,772 (July 16 to March 31).

B Expenditures from this allotment represent the net cost to the Government in connection with the execution of agreements. The contract with Trans-Canada Airlines was authorized by P.C. 62/2400, May 28, 1948 and P.C. 55/3888, September 1, 1948. The gross expenditures for flights to Canada from the United Kingdom and the cost of the transportation of displaced persons from the Continent to the United Kingdom were $2,774,574.73 and consisted of the following payments: Trans-Canada Airlines, $2,721,221.93; Scottish Airways, $13,500.50 and American Express Company, $39,852.30. The second and third payments were for transportation from the Continent to the United Kingdom as authorized by the latter Order in Council. Expenditures were reduced by the returns from the sale of fares to immigrants and interested organizations. The total recovery realized from fares was $1,871,002.37 and consisted of payments by immigrants of $1,127,939.32 and collection of $743,063.05 from interested organizations.

C To this allotment was charged the cost of commissions paid to authorized travel agents in the British Isles, covering the sale of air passages under the Plan.

D Expenditures covered accommodation in London for displaced persons from the Continent awaiting flights.

The total number of persons brought to Canada under the Plan was 7,969, consisting of 4,330 from the United Kingdom, and 3,639 displaced persons from the Continent. The average cost of transportation per person was $134.59.

Refunds of Previous Years' Revenue, Consolidated Revenue and Audit Act, 1931, c. 27, sec. 22 (2) ..... **$ 200 00**

This expenditure represents a refund, under authority of P.C. 56/3888, September 1, 1948, to Trans-Canada Airlines of a fine deposited to Revenue in a previous fiscal year.

PENSIONS AND OTHER BENEFITS

Vote 778 Grant to Mrs. Dorothy L. Livingstone, widow of Hugh Livingstone, whose death resulted from an accident in the Bureau of Mines Laboratories **1,000 00**
Expenditures ..... **$ 1,000 00**

Mrs. Doris Ryckman and child, Appropriation Act No. 6, c. 50, 1936 ..... **$ 510 00**

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... **$ 9,090 00**

SPECIAL

INDIAN AFFAIRS BRANCH

Vote 224 Fur Conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item

	Estimates	Allotments	Expenditures
Head Office		15,500 00	10,943 90
Muskrat Developments			
(Purchase of machinery)		35,000 00	
Quebec		40,000 00	39,080 56
Ontario		27,000 00	16,076 28
Manitoba		53,000 00	44,924 38
Saskatchewan		70,000 00	64,506 71
Alberta		35,500 00	18,466 99
British Columbia		10,000 00	3,770 22
	$ 286,000 00	$ 286,000 00	$ 197,769 04

This vote was not subdivided in the Estimates: the allotments were authorized by Treasury Board and provided for expenses in connection with the maintenance and extension of co-operative effort with the Provinces to restore to the Indian population their means of subsistence and occupational opportunity by the rehabilitation and propagation of fur-bearing animals in depleted areas.

As at March 31, 1949, there were 10 salaried employees being paid from this vote, of whom 3 were permanent and 7 temporary.

The Province of Manitoba received $43,981.96 in accordance with the terms of the agreement between the Federal and Provincial Governments dated March 23, 1945, re group-traplines in fur development areas, as authorized by P.C. 1840 of March 19, 1945, and P.C. 40/400 of January 28, 1949.

The Province of Saskatchewan received $30,000 in accordance with the terms of the agreement between the Federal and Provincial Governments dated July 18, 1946, re co-operative plan for fur administration and rehabilitation, as authorized by P.C. 3214 of August 6, 1946.

The Province of Alberta received $9,190 in payment of registered trapline fees for the year ending March 31, 1949.

An amount of $29,914.54 was expended on construction of roads, dams, dykes and other improvements to maintain necessary water levels at Red Earth and Shoal Lake in connection with the Sipanok Project in the Province of Saskatchewan.

DEMOBILIZATION AND RECONVERSION

ADMINISTRATIVE OFFICES

Vote 779 To complete the printing of a report on the natural resources and development of Canada's Northwest Region (Revote)	**1,450 00**
Expenditures	**$ 1,450 00**

This vote was provided for the final payment in connection with the expenditures on the above report. Total expenditures were $3,840 59.

MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH

Vote 225 Payments to Royal Canadian Air Force and Commercial companies for air photography, and to defray the expenses of the Interdepartmental Committee on Air Surveys	**1,240,000 00**
Expenditures	**$ 851,111 22**

Expenditures represented payments to the Department of National Defence and commercial companies.

Vote 226 Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting, engineering and design fees

		Estimates	Allotments	Expenditures
A	Experimental Equipment	80,400 00	88,400 00	78,952 49
B	Addition to Laboratory	34,535 00	26,535 00	2,639 06
	Consulting and Engineering Fees	5,300 00	5,300 00	
	Contingencies	9,765 00	9,765 00	301 70
		$ 130,000 00	$ 130,000 00	$ 81,893 25

Expenditures in connection with this project, which was commenced in the fiscal year 1944-45, were $735,183.83 to date.

Details of contracts of $5,000 or over are listed below:

	Contractor	Particulars	Amount of Contract	Payments 1948-49	Payments to date
A	Dominion Engineering Co. Ltd.	Rolling mill	$11,970 00	$11,970 00	$11,970 00 (f)
A	Loewy Engineering Co. of Canada	Hydraulic press	46,153 00	34,998 90	41,537 70
A	Fred A. Wilson Contracting Co. Ltd.	Electrical installation	9,616 31	711 81	9,616 31 (f)
		" "	9,616 31	711 81	9,616 31 (f)
B	A. I. Garvock	(a) Paving territory north of Building "D" Physical Metallurgy Laboratories	5,635 35	2,281 50	2,281 50

(a) Awarded through the Department of Public Works.
(f) Including final payment.

Transfer from Vote 407, Departmental Administration (Department of Reconstruction and Supply) **17,000 00**

Expenditures **$ 10,791 09**

A distribution of expenditures follows:

	Temporary Assistance	5,890 00
A	Travelling Expenses	4,856 96
	Telephones, Telegrams and Postage	7 52
	Miscellaneous	36 61
		$ 10,791 09

P.C. 223, January 26, 1948, authorized the transfer from the Minister of Reconstruction and Supply to the Minister of Mines and Resources of the Forest Insects Control Board and that part of the public service employed therein. Pursuant to this authority, T. 351816B., April 16, 1948, authorized the transfer of this portion of Vote 407 to cover expenditures for the above purpose.

As at March 31, 1949, there were 2 temporary salaried employees being paid from this vote.

A Per diem allowances of $15 totalling $1,237.50 were paid to members of the Board under authority of P.C. 183/6282, September 28, 1945 and P.C. 178/7157, November 30, 1945. Travelling expenses were $3,619.46, including $727.90 to F. S. McKinnon, $1,122.20 to C. D. Orchard and $628.40 to D. M. Stephens.

LANDS AND DEVELOPMENT SERVICES BRANCH

Vote 227 Land Division, Alaska Highway—Legal, survey and other costs of acquiring right-of-way, flight strips and easements; and for the rental of lands leased to the Crown

	Estimates	Allotments	Expenditures
Land Purchase, Right-of-Way, Flight Strips and Easements	6,333 62	6,333 62	
Surveys	500 00	500 00	
Legal and Miscellaneous Costs	1,441 25	1,441 25	3 50
Rentals	725 13	725 13	590 38
	$ 9,000 00	$ 9,000 00	$ 593 88

IMMIGRATION BRANCH

Vote 228 For Expenditures in Connection with looking after Canadian Interests Abroad

	Estimates	Allotments	Expenditures
Subsistence	60,000 00	60,000 00	18,302 60
Transportation	35,000 00	35,000 00	23,953 52
Sundries	5,000 00	5,000 00	57 84
	$ 100,000 00	$ 100,000 00	$ 42,313 96

This vote was provided for subsistence or repatriation expenses of Canadian nationals stranded abroad. Recoveries are effected when possible and credited to Revenue.

During the periods of World War 2 in which the Swiss and United States Governments were acting as protecting powers, advances were made to those Governments from allotments of the War Appropriations. The balances of $63,428.89 and $39,608.39 outstanding in respect of those Governments as at March 31, 1948, were fully accounted for in the current fiscal year.

Vote 229 Repatriation of Wives and Dependents of Members of the Canadian Armed Forces Overseas

	Estimates	Allotments	Expenditures
Transportation	100,000 00	100,000 00	611 46
Hospitalization	3,000 00	3,000 00	
Medical Services	3,500 00	3,500 00	
Meals and Accommodation	8,000 00	8,000 00	10 10
Sundries	2,500 00	2,500 00	48 10
	$ 117,000 00	$ 117,000 00	$ 669 66

This vote provides for the accommodation and transportation authorized by the provisions of P.C. 5199, December 18, 1947, of wives and dependents of members of the armed forces who, on account of sickness, had not been issued with a travel warrant on or before December 31, 1947, or who had not embarked by February 29, 1948.

Vote 230 British Evacuee Children

	Estimates	Allotments	Expenditures
Transportation (rail and ocean when necessary) and meals	1,200 00	1,200 00	17 70
Travelling Expenses—Officers	200 00	200 00	
Sundries	600 00	600 00	13 37
	$ 2,000 00	$ 2,000 00	$ 31 07

ADJUSTING ENTRIES

(Write Down of Non-Active Assets)

Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27 ..... **$ 44,666 06**

This item is the offset to a similar amount reported under the heading of Revenue (see page M—6). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief under authority of individual Orders in Council. The status of these advances is shown under Non-Active Assets (see page M—55).

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	24,872 16	29,478 64
Previous Years—Collectable	14,723 24	13,831 17
—Uncollectable	71,861 86	71,393 97
	$ 111,457 26	$ 114,703 78

A list of items in excess of $1,000 in Previous Years—Uncollectable was given on page M—49, Public Accounts, 1948.

[8a] Non-Active Assets

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
Seed Grain and Relief—Department of Mines and Resources	$ 76,372 19		$ 44,666 06	$ 31,706 13

The credit is the amount written off to Consolidated Deficit Account during the year under authority of section 1, c. 51, 1926-27, an Act respecting the Apportionment and Adjustment of Seed Grain Advances. The balance as of March 31, 1949, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as a Non-Active Asset (see below for status of portion regarded as an Active Asset).

OPEN ACCOUNTS

		Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[2] Loans to, and Investments in, Crown Agencies					
(e) Miscellaneous—					
A	Northwest Territories Power Commission—Snare River Storage and Power Project		4,615,000 00		4,615,000 00
[3] Other Loans and Investments					
(d) Miscellaneous—					
B	Empire Settlement Scheme	117,797 59			117,797 59
C	Assistance to Indians	31,662 45	29,698 45	17,262 14	44,098 76
D	Seed Grain and Relief Advances	2,106,780 10	1,092 84	50,445 89	2,057,427 05
E	Sundry Oil Drilling Operators		1,204,382 77	420,886 80	783,495 97
F	Yukon Coal Company Limited		196,469 18		196,469 18
G	Balances receivable under agreement of sale of Crown Assets—Department of Mines and Resources—Abasand Oils Limited	2,018,829 31		177,092 29	1,841,737 02
		4,275,069 45	1,431,643 24	665,687 12	5,041,025 57
		$ 4,275,069 45	$ 6,046,643 24	$ 665,687 12	$ 9,656,025 57

		Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt					
	(d) Outstanding Cheques and Warrants—				
H	Outstanding Imprest Account Cheques—				
	Mines, Forests and Scientific Services Branch	236 66		3 00	239 66
	Lands and Development Services Branch	200 54	9 48	158 36	349 42
	Indian Affairs Branch			29 78	29 78
		437 20	9 48	191 14	618 86
[10] Deposit and Trust Accounts					
I	*(b)* Indian Trust Funds	18,561,449 27	2,791,110 28	2,872,302 61	18,642,641 60
	(c) Miscellaneous—				
J	Contractors' Securities—Cash	149,946 79	58,126 95	76,357 51	168,177 35
K	Eskimo Family Allowances	500,875 01	232,220 95	307,530 00	576,184 06
L	Land Assurance Fund	22,485 71		1,040 47	23,526 18
M	Liquor Profits—Northwest Territories	444,129 98	120,868 22	249,642 35	572,904 11
N	Public Administrator—Districts of Franklin and Keewatin, Northwest Territories	201 61	2 90		198 71
O	Wild Animal Shipments from National Parks	1,332 50	1,886 28	863 78	310 00
P	Unclaimed Wages—Government Agencies	87 73			87 73
Q	Landscaping Lake Minnewanka Development	24,730 98	19,983 88		4,747 10
R	Indian Family Allowances	265,480 82	625,944 48	619,431 13	258,967 47
		1,409,271 13	1,059,033 66	1,254,865 24	1,605,102 71
[11] Insurance, Pension and Guaranty Accounts					
	(c) Pension and Retirement Funds—				
S	Retirement Fund—				
	Mines, Forests and Scientific Services Branch		5 41	491 54	486 13
	Lands and Development Services Branch		19 75	2,994 55	2,974 80
			25 16	3,486 09	3,460 93
[12] Deferred Credits					
T	Pay-list Deductions—Mines, Forests and Scientific Services Branch	209 78	23,813 08	23,603 30	
U	Distressed Canadian Nationals Outside Canada	77,836 48	68,136 10	14,943 53	24,643 91
		78,046 26	91,949 18	38,546 83	24,643 91

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[13] Sundry Suspense Accounts				
V Unclaimed Cheques Suspense— Mines and Resources	829 28		194 30	1,023 58
W Mines, Forests and Scientific Services Suspense		154,306 37	155,629 21	1,322 84
X Emergency Gold Mining Assistance Suspense			1,712,047 37	1,712,047 37
Y Lands and Development Services Suspense	4,278 55	1,017 80	50 00	3,310 75
Z Immigration Guarantee and Special Funds	592,882 99	1,083,826 28	1,031,397 51	540,454 22
	597,990 82	1,239,150 45	2,899,318 39	2,258,158 76
	$ 20,647,194 68	$ 5,181,278 21	$ 7,068,710 30	$ 22,534,626 77

A The Northwest Territories Power Commission was established by the Northwest Territories Power Commission Act, c. 64, 1948, which was proclaimed in force on September 1, 1948 by P.C. 3559, August 12, 1948.

Section 9 of the Act provides for the vesting of the management, charge and direction of the Snare River Storage and Power Project in the Commission. Section 16 provides that the actual expenditures made on this project before the commencement of the Act shall be deemed to have been advanced to the Commission for the purpose of capital expenditure and authorizes further advances to the Commission from moneys appropriated by Parliament for the construction, operation or maintenance of the project for the current fiscal year.

To implement the directions contained in section 16, it was necessary to: (*a*) establish the above account; (*b*) debit hereto, and credit to Revenue—Special Receipts and Other Credits, previous years' expenditures amounting to $2,454,135.40; (*c*) debit hereto the amount of $935,325.14, charged as ordinary expenditures to August 31, 1948 against Vote 210; and (*d*) reclassify Vote 210 as an authority to make expenditures in the form of further advances to the Commission. The amount provided, which includes the amount of $935,325.14 referred to in (*c*), and the net requirements for the current fiscal year, are as follows:

Vote 210 To provide for the construction, operation and maintenance in the Snare River Drainage Basin, Northwest Territories, of a combined storage and hydro-electric development, and the cost of transmission lines, to serve the Yellowknife district, and to authorize the Minister of Mines and Resources, with the approval of the Governor General in Council, to engage engineering assistance and to undertake all related works by day labour or contract	**2,275,000 00**
Expenditures	**$2,160,864 60**

All accounts of the Commission are audited by the Auditor General of Canada in accordance with the provisions of section 25 (2) of the Act, and the balance sheet as at March 31, 1949, as certified by him, together with related schedules will be found in Appendix 3 to this section, see page M—79.

Payments during the fiscal year to Montreal Engineering Company Limited for supervising the construction of the works, installation of machinery and generally undertaking engineering work necessary in connection with the project amounted to $23,938.69. Payments to date were $146,503.51.

Payments during the fiscal year on the contract of the Giant Yellowknife Gold Mines Limited for the construction of a transmission line from the powerhouse at Snare River to the distribution point at Yellowknife amounted to $1,208,939.83. Payments to date were $1,378,502.80.

Payments during the fiscal year on the contract of Northern Construction-Mannix Companies for construction work, including final payment, amounted to $526,473.20. Total payments were $2,007,466.21.

Further payments to suppliers of certain equipment as detailed in Public Accounts 1948 were made as follows. Payments to date are shown in parentheses:—

Chas. Barber & Sons, $3,187.50 ($10,625); Canadian General Electric Co. Ltd., $114,541.84 ($299,339.80); Dominion Bridge Co. Ltd., $7,023.76 ($15,487.76); S. Morgan Smith, Canada, Ltd., $26,347.74 ($171,678.74).

B This account represents the outstanding balance of the Canadian Government's share of passage loans furnished to migrants under the Empire Settlement Act, 1922, on a sharable basis with the United Kingdom.

C This account is operated under the authority of section 94*b* of the Indian Act, c. 98, R.S., as amended. Under the Act, the Superintendent General is empowered to make loans to Indian Bands, groups of Indians or

individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits. The loans outstanding may at no time exceed $350,000.

D Credits consist of collections of principal and debits are the payments to provinces of their share of collections in accordance with agreements.

The balance as at March 31, 1949, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as an Active Asset (see page M—55 for status of portion regarded as a Non-Active Asset).

E This account was transferred, under authority of P.C. 379/1666, April 17, 1948, from the Department of Reconstruction and Supply at the beginning of the current fiscal year. The debit represents the outstanding balance of loans made in previous fiscal years to Wartime Oils Limited, a Government-owned Company, for the purpose of making advances to various oil operators to stimulate production of oil for war purposes. On March 31, 1945, the Company ceased to carry on business and the assets were taken over and the liabilities assumed by the Department of Munitions and Supply (now Reconstruction and Supply). Credits are repayments on the advances.

F P.C. 4066, October 7, 1947, authorized an agreement with the Yukon Coal Company Limited under which the Company was to undertake the immediate bringing into production of its coal deposit at Tantalus Butte, Y.T. and was to receive advances not exceeding in total $300,000, bearing interest at the rate of 3½ per cent per annum, repayable at the rate of $2 per ton of coal produced and sold. Advances amounting to $81,569.49 were made from Vote 597 in 1947-48 and charged as expenditures. No repayments were received in that fiscal year. In the current fiscal year, advances amounting to $122,538.11 were made from Vote 204 while repayments of $11,374.24 were credited to Revenue.

At the close of the current fiscal year, Treasury Board directed that the advances should be carried as an asset on the Government's books, that payments made by the Company to the Crown were to be applied in payment of interest due on the advances and that the excess amount, if any, be used to reduce the loan.

Pursuant to this direction, the amount of the 1947-48 advances, less the 1948-49 repayments available for reduction of the advances, was credited to Revenue—Special Receipts and Other Credits and debited hereto. The 1948-49 advances from Vote 204, previously classified as expenditures, were also debited in this account and the vote reclassified as Parliamentary authority to make advances. The amount so provided and the net requirements, as included in the above debit, are as follows:

Vote 204 Northwest Territories and Yukon Services—Yukon Division—Coal Development	**150,000 00**
Expenditures	**$ 122,538 11**

Interest to February 24, 1949, amounting to $3,735.82, on the advances was credited to Ordinary Revenue, Return on Investments.

G Pursuant to an agreement dated November 1, 1946, between Canada and Abasand Oils Limited, the signing of which by the Minister of Mines and Resources was authorized by P.C. 235 of January 21, 1947, the mining rights, properties and assets, as detailed below, were transferred by Canada to the Company for the sum of $2,053,289.11. Of this amount, $1,913,427.48 is for the value of the buildings, machinery, equipment and the mining properties obtained under the 1943 agreement, while $139,861.63 is for the value of certain specific equipment and supplies located on the property. The agreement provided for reimbursement of the first amount with interest at 3 per cent per annum by annual payments equal to 5 cents for each barrel of bitumen produced, the first payment being due and payable at the end of the first year from the date when production commences. The amount of $139,861.63, from the proceeds of sales of assets, is due and payable on or before November 1, 1948 with interest at the rate of 3 per cent per annum from November 1, 1947.

During the current fiscal year, the Company was authorized by the Minister to dispose of the plant, equipment and property, the proceeds from such sale to be applied to the liquidation of the indebtedness of the Company under the Agreement. Pursuant to this authority, the amount of $1,913,427.48 was reduced by the proceeds from the sale of assets amounting to $79,566.49 and the outstanding balance is now $1,833,860.99.

Further credits of $97,525.80 against the amount of $139,861.63, which had been reduced to $105,401.83 by the close of 1947-48, left the amount outstanding in respect of this item at $7,876.03.

H At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

I The Indian Trust Funds represent moneys belonging to the Indian Bands throughout Canada. A statement of the receipts and disbursements for the current fiscal year is shown in Appendix 2 to this section, see page M—78.

J Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1948-49 bonds so held in respect of the Department of Mines and Resources amounted to $32,500.

K Under authority of the Family Allowances Act, c. 40, 1944, and P.C. 5093 dated August 3, 1945, family allowances for eligible Eskimo children are paid, when it is deemed to be in the best interests of the child, to the Lands and Development Services Branch of this Department and credited hereto for subsequent disbursement by that Branch on his behalf. Debits represent payments to traders who have furnished, under direction of the Branch, supplies to the value of such allowances to Eskimo families concerned.

L This fund was created under authority of the Land Titles Act, c. 118, R.S., to indemnify title holders who may suffer loss because of mis-descriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrars of Land Titles in the Northwest Territories and the Yukon. Interest is added to the fund annually, the present rate being 3 per cent. Credits consist of fees, $365.90, and interest, $674.57. Over a long period of years, no claims for compensation have been paid from the fund.

M Net revenue from the sale of liquor in the Northwest Territories is credited to this account and disbursements are made for territorial purposes as authorized by the Northwest Territories Council. The Province of Saskatchewan acts as territorial liquor agent and operates stores at Fort Smith and Yellowknife. After deduction of certain agreed costs, the net receipts are credited to the Receiver General. Credits are: liquor profits, Yellowknife store, $188,593.30; liquor profits, Fort Smith store, $57,911.75; fines, $1,960; sundries, $1,177.30. Debits are: grant to Yellowknife Red Cross Hospital, $34,816.73; grant to Yellowknife Public School Board, $10,000; grant to Yellowknife Administrative District to provide a fire alarm system for Yellowknife, $4,000; grant to the Missionary Society of the Church of England, $1,069.61; grant to the Northwest Territories Safety Council, $115; loan to Yellowknife Trustee Board in aid of construction of arena and community centre, $18,289.59; construction of liquor stores, $33,791.67; one half the cost of constructing a truck road from Giauque Lake to Yellowknife, $3,679.20; purchase of law library from F. J. G. Cunningham, $2,211.85; salaries and allowances, $7,704.52; freight, $1,845.38; scholarship awards, $1,200; sundries, $2,144.67.

N This account is maintained for the Public Administrator and Official Guardian for the Districts of Franklin and Keewatin, Northwest Territories.

O Amounts representing prepayment of expenses in connection with the capturing, crating and shipping of wild animals from the National Parks of Canada, are credited to this account, against which payment of such expenses is charged.

P This account is credited with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.

Q Funds advanced in the fiscal year 1947-48 by the Calgary Power Company to cover disbursements by the Lands and Development Services Branch in connection with the landscaping of the water power development at Lake Minnewanka and Cascade River, Banff National Park, were credited to this account.

R Under authority of the Family Allowances Act, c. 40, 1944 and P.C. 5093, dated August 3, 1945, family allowances for certain eligible Indian children are paid to the Indian Affairs Branch of this Department to be disbursed by that Branch on behalf of each child in respect of whom the allowance is paid. Disbursements represent payments to traders who have furnished, under the direction of the Branch, supplies to the value of such allowances to the Indian families concerned.

S The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the Office of the Comptroller of the Treasury. This change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through the various Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balances at that date as finally established in the Department of Finance account.

Credits in Retirement Fund—Mines, Forests and Scientific Services Branch and Retirement Fund—Lands and Development Services Branch comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of each employee. Debits represent payment of the amount to his credit on resignation or death, or, if the temporary employee is made permanent, either a refund of his contribution or transfer of the amount to the Department of Finance Superannuation account.

The transfer to these accounts of the credit balance from the Department of Finance—Retirement Fund, Civil Service account will be effected in the fiscal year 1949-50.

T Deductions for income tax from the salaries and wages of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the Department of National Revenue, Taxation Division.

U This account represents deposits received from interested organizations or relatives, to provide for repatriation and relief of Canadian nationals outside of Canada.

V All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

W Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition.

X The Emergency Gold Mining Assistance regulations provide for a holdback of 20 per cent of the approved claims submitted by gold mining companies for assistance under the Emergency Gold Mining Assistance Act, c. 15, 1948, until final audit of the companies' financial operations at the close of each calendar year is completed. The amount withheld was credited hereto pending release to the companies concerned.

Y Remittances which cannot be properly allocated are credited to this account pending the necessary information. Also included herein is the balance of an amount advanced in 1946-47 by Central Mortgage and Housing Corporation to finance the construction of 20 units of emergency shelter at Banff, Alta. Disbursements of these funds during the current fiscal year were $967.80, leaving a balance of $110.75.

Z This account represents fines, cash bonds, deposits, etc., collected under the Immigration Act and held in suspense pending final disposal either by refund to the original depositors or forfeiture to the Government.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each Branch contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list for each Branch, where shown, contains the names of employees receiving annual salaries of less than $3,000 who received travelling and removal expenses of $500 or over.

Administration and Special Projects

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Keenleyside, H. L., Deputy Minister	$ 15,000 00	$ 2,965 54
Ainsborough, A.	3,060 00	
Baird, I. V. E.	4,320 00	
Baxter, A. J.	4,920 00	
Bethune, W. C.	3,120 00	
Brenot, M. O. F.	3,060 00	
Bristow, A. E.	3,060 00	
Bryce, A. D.	3,420 00	
Cameron, W. M.	3,300 00	
Chipman, W. P.	3,480 00	
Chisholm, D. F.	4,080 00	
Clarke, J. M. (June 29)	4,200 00	
Cory, T. L.	5,040 00	
Cory, W.M.	5,700 00	
Crosbie, M. C.	3,720 00	
Cunningham, F. J. G.	4,440 00	2,084 39*
Daly, K. R. (Aug. 26)	4,800 00	
Daoust, J. C.	3,300 00	
Devitt, E. A. A.	3,480 00	
Fortier, J. M.	3,600 00	
Jackson, C. W.	8,000 00	
McCallum, G. H	5,040 00	
Moffat, A. V.	3,180 00	
Odell, R. K.	5,700 00	
Paterson, N. (to Privy Council Office, Mar. 30)	3,240 00	
Perdue, J. G.	3,840 00	1,096 03
Pounder, J. A.	5,640 00	
Prinsep, G. T.	4,080 00	
Reaume, H. E.	3,480 00	
Robinson, H. S.	5,040 00	1,032 18
Rooney, J. G.	3,000 00	
Sherwood, L. H.	3,120 00	
Stevenson, P. L.	3,000 00	
Thomson, D. W.	3,840 00	718 91
Vincent, W. M.	4,620 00	
Wardle, J. M.	8,000 00	4,017 72‡
Warner, H. C.	3,600 00	
Weskett, F. C.	3,000 00	
Wimberley, A. C.	4,440 00	
Wylie, N. V. K.	3,480 00	

‡ Including an amount of $3,201.24 listed under Vote 171.

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Alcock, F. J.	$ 6,300 00	
Alexander, J. B.	4,740 00	$ 1,111 51
Alexander, S. G.	3,780 00	
Allan, F. M.	4,080 00	
Allan, N. T.	4,440 00	
Allen, C. O.	3,060 00	
Almstrom, M. E.	3,300 00	1,500 00**
Anderson, A. K.	5,520 00	
Anderson, B. L.	3,660 00	
Appleby, B. W.	3,036 00	
Arbogast, E. C.	4,080 00	
Archer, C. F.	3,480 00	
Armstrong, G. M.	3,480 00	
Armstrong, J. E.	5,040 00	1,055 19*
Atkins, E. S.	3,480 00	
Attfield, J. G.	3,780 00	
Atwell, E. A.	3,660 00	
Badger, S. R. M.	4,080 00	
Bagguley, D. H.	3,480 00	
Baker, J. C.	4,080 00	
Baldock, E. D.	3,840 00	
Baldwin, W. K. W.	3,300 00	
Ball, J. R	3,480 00	
Baltzer, C. E.	4,740 00	
Bangs, L. G.	3,660 00	
Barbeau, C. M. (Mar. 5)	4,500 00	
Barber, L. J.	3,060 00	
Barnes, J. R. (Jan. 24)	3,480 00	
Barnetson, R. D.	3,660 00	
Barrowman, G. D. (July 22)	3,420 00	
Bayly, G. S. J.	4,080 00	
Beale, A. M.	4,740 00	
Beall, H. W.	4,800 00	544 84
Beals, C. S.	5,640 00(*a*)	1,593 07
Beaudry, U.	3,420 00	
Bedard, H. J.	4,080 00	
Bedell, G. H. D.	4,440 00	
Beer, H. L.	4,440 00	
Belec, J. H.	3,420 00	
Bell, G. E.	3,480 00	
Bell, J.	4,020 00	
Bell, W. A.	6,300 00	
Belyea, H. R.	4,080 00	
Bender, F.	4,200 00	
Benson, A. W. B.	3,300 00	
Berry, E. W. (Sept. 10)	3,900 00	
Besserer, C. W.	3,600 00	
Besserer, L. E.	3,300 00	
Best, A. L.	3,660 00	
Bickerstaff, A.	3,840 00	
Billard, G.	3,600 00	
Bissett, J. R.	4,440 00	
Blue, W. A.	3,060 00	
Boisonnault, A. J.	3,180 00	
Booth, F. L.	3,480 00	
Bostock, H. S.	5,700 00	
Botham, J. C.	3,300 00	
Bowles, J. E. H.	3,840 00	
Bowles, K. W. T.	4,200 00	
Boyd, M. L.	3,480 00	
Boyd, T. H.	3,660 00	
Brackenbury, G. E.	3,480 00	
Bradley, J. D.	4,080 00	
Brannen, J.	3,480 00	
Bray, C.	3,000 00	
Brown, I. C.	3,300 00	
Brown, J. A.	3,840 00	
Brown, N. B.	4,500 00	
Brown, R. M.	5,340 00	
Browne, E. F.	4,080 00	
Bruce, C. G.	3,840 00	
Buckham, A. F.	5,040 00	
Buisson, G. J. A.	4,440 00	
Burkholder, E. L.	4,020 00	
Burland, M. S.	3,840 00	
Burling, L. D.	4,620 00	
Burrough, E. J.	4,740 00	
Burt, T. H.	3,480 00	
Butterworth, J. V.	4,440 00	
Butterworth, W.	3,480 00	
Cairnes, C. E.	6,300 00	
Calder, D.	3,480 00	
Caley, J. F.	5,040 00	
Cameron, J. J.	4,440 00	
Cameron, M. G.	5,340 00	
Campbell, D. D.	3,000 00	
Campbell, W. Paton	5,520 00	
Campbell, W. Pentland	3,120 00	
Candy, R. H.	4,440 00	
Cann, J. S.	3,360 00	
Carnochan, D. C.	3,060 00	
Carnochan, J. N.	3,180 00	
Carr, G. F.	3,780 00	
Carroll, J.	4,740 00	
Carson, R. E.	3,480 00	
Casey, F. L.	3,660 00	
Chalmers, H. M.	3,480 00	
Chantler, H. M.	4,440 00	
Chapman, S. M.	3,480 00	
Charette, D. J.	3,000 00	
Chartrand, D. E.	4,080 00	
Chase, W. L.	4,440 00	
Chipman, K. G.	6,300 00	
Chisholm, K. G.	4,440 00	504 74
Christensen, L. P. E.	3,180 00	
Christie, A. M.	4,080 00	
Clark, J. F.	3,120 00	900 00**
Clark, J. R. E. (Sept. 10)	3,300 00	
Clark, R. W.	3,480 00	
Cline, C. G.	4,440 00	
Cockfield, W. E.	6,300 00	1,628 84
Cole, A. W. W.	3,300 00	
Cole, L. H.	4,740 00	559 85
Coleman, J. R. B.	4,740 00	
Colleary, M. J.	3,480 00	
Collier, E. P.	3,660 00	
Colquhoun, G. A.	4,200 00	

	Salary rate	Travelling expenses
Conners, W. M.	4,320 00	
Convey, J.	6,000 00	953 28
Cooke, H. C.	6,300 00	
Cooper, H. H.	3,180 00	
Corbould, C. E. B.	3,660 00	
Cornish, R. W.	4,080 00	
Cox, A. C.	3,480 00	
Coyne, B. P.	4,440 00	
Croft, W. J.	3,180 00	
Crombie, G. P. (Dec. 4)	4,200 00	
Cross, C. M.	3,780 00	
Crossley, D. I.	3,840 00	
Cunningham, G. C.	3,480 00	
Cunningham, R. L.	5,040 00	633 36
Cunningham, W. A.	3,300 00	
Dafoe, I. A.	3,600 00	
Dalley, A. R.	3,480 00	
Dalton, G. F.	4,440 00	
Daly, W. P.	4,380 00	
Daughtry, G. S.	3,480 00	
Davies, L. R.	4,440 00	
Dawson, S. G.	4,440 00	
Deane, R. E.	3,540 00	
DeGrace, L. A.	3,120 00	
De Jong, S. H. (Sept. 18)	4,200 00	
Delaney, G. F.	3,120 00	
De Montmorency, W. H.	5,340 00	
Dennis, K. C.	3,660 00	
Dennis, T. C.	4,440 00	
Dennis, W. M.	4,620 00	
Deslauriers, J. L.	3,120 00	
Deveault, J. A.	3,600 00	
Dewit, R.	3,840 00	
Djingheuzian, L. E.	3,840 00	
Donnelly, C. B. C.	4,440 00	
Donohoe, G. M.	3,480 00	
Douglas, R. J. W.	3,720 00	
Downes, K. W.	4,620 00	
Doxsee, W. W.	4,440 00	
Dozois, L. O. R.	4,440 00	
Drake, R. L.	3,180 00	
Duffell, S.	4,080 00	
Duncan, C. M.	4,020 00	
Dunlap, H. J.	4,440 00	
DuVernet, F. P.	4,020 00	
Eades, H. W.	4,440 00	
Eardley-Wilmot, V. L.	4,740 00	
Edwards, E. M.	3,300 00	
Edwards, J. O.	3,480 00	
Elliott, R. A.	3,480 00	
Ellsworth, H. V.	5,700 00	
Elson, J. A. (l.w.p. Oct. 4)	3,120 00	
Ettershank, R. H.	4,440 00	
Fabry, R. J. C.	3,780 00	
Farrar, J. L.	4,020 00	
Fawcett, S. D. (Oct. 29)	3,900 00	
Feltrin, M.	3,600 00	
Feniak, M.	4,080 00	1,500 00**
Ferrigan, P.	3,420 00	
Fletcher, M. C.	4,740 00	
Fletcher, W. A.	5,040 00	
Floyd, A. M.	4,020 00	
Folinsbee, R. E. (Sept. 7)	3,600 00	
Foreman, J. L.	4,440 00	
Fortier, Y. O.	4,080 00	
Foster, N. I.	4,080 00	
Fournier, J. A.	5,040 00	
Fournier, O. C. E.	4,080 00	
Francis, L. G.	3,060 00	
Frarey, M. J.	3,480 00	
Fraser, D. J. (Nov. 22)	3,900 00	
Fraser, F. J.	3,120 00	
Fraser, R. J.	6,000 00	995 43
Freeman, C. H.	4,200 00	
Fritz, C. W.	4,440 00	
Fry, E. S.	4,740 00	
Gadd, N. R.	3,060 00	
Gajda, R. T.	3,840 00	
Gallon, A. V.	3,120 00	
Gamble, S. G.	4,740 00	
Gammon, A. O.	3,780 00	
Gardner, J. A. F.	4,740 00	775 51
Gauthier, J. D. H.	3,060 00	
Gauthier, J. P. R.	4,740 00	
Gertsman, S. L.	4,320 00	632 92
Gilmore, R. E.	6,300 00	741 30
Godfrey, W. E.	3,660 00	
Godwin, M. W.	3,060 00	
Gooday, S. H.	3,720 00	
Goodwill, J. E. V.	3,120 00	
Goodwin, W. M.	4,440 00	
Gorman, A. O.	4,740 00	
Gorman, P. A.	4,440 00	
Goudge, M. F.	6,000 00	
Gow, D. B.	4,740 00	
Gow, W. A.	3,300 00	
Grace, J. L.	3,000 00	
Graves, H. A.	4,080 00	1,700 71
Gray, N. G.	4,440 00	
Greaves, C.	4,740 00	
Guernsey, F. W.	4,740 00	
Gutsell, B. V.	3,480 00	
Hacquebard, P. A.	4,440 00	
Haites, T. B.	4,440 00	
Haldorsen, P. R.	3,000 00	
Hale, A. E.	3,480 00	
Hale, J. D.	4,440 00	
Hall, J. (Jan. 23)	3,300 00	
Halstead, E. C.	3,120 00	
Hanson, G.	6,600 00	955 33
Hanson, R. E.	4,440 00	
Harker, P.	3,480 00	
Harkom, J. F.	4,740 00	624 99
Harrison, J. M.	4,440 00	
Harrison, V. F.	3,300 00	
Hart, J. S. (l.w.p. Sept. 1)	4,740 00	
Haycock, M. H.	5,040 00	
Hayes, J. S.	3,660 00	
Hayslip, G. O.	3,660 00	
Heaney, H. D.	4,440 00	
Heatherington, G. W.	3,300 00	
Henderson, J. F.	5,040 00	816 99

	Salary rate	Travelling expenses
Henderson, J. P.	4,440 00	
Hinge, A. T.	3,480 00	
Hoadley, J. W. (Oct. 1)	3,240 00	
Hodgins, W. O.	3,420 00	
Hodgson, E. A.	6,000 00	2,251 51
Hodgson, J. H. (Oct. 1)	3,300 00	
Hoganson, C. E.	3,300 00	
Holding, R.	3,600 00	
Hollingsworth, G. S.	3,540 00	
Hollinsworth, V. E.	4,080 00	
Holman, H. L.	4,740 00	
Honeywell, W. R.	3,300 00	
Hoover, O. H.	4,740 00	465 92
Hudson, H. P.	3,540 00	
Hueston, G. D.	3,000 00	
Hume, G. S.	7,200 00	1,117 18
Hunt, S.	3,780 00	
Hutchings, W.	4,020 00	
Ignatieff, A.	5,100 00	2,570 02
Inman, W. R.	4,020 00	
Innes, M. J. S.	4,440 00	
Irish, E. J. W.	3,480 00	
Isabelle, M.	3,120 00	
Janes, T. H.	3,480 00	631 85
Jeletzsky, J. A.	3,540 00	
Jenkins, J. H.	5,340 00	548 94
Jenkins, W. S.	4,080 00	
Jenness, D.	5,700 00	
Jenness, J. L.	3,300 00	
Joanes, A. (Mar. 6)	3,960 00	
Johns, A. A. G.	3,300 00	
Johnson, C. E.	3,480 00	
Johnston, H. L.	3,840 00	
Johnston, J. D.	4,440 00	
Johnston, J. R. (Sept. 12)	3,240 00	
Jones, G. E.	3,720 00	
Jones, R. J.	3,660 00	
Jowitt, S.	3,180 00	
Kaiman, S.	3,660 00	
Kennedy, D. E.	3,840 00	
Kihl, J. H.	4,200 00	
Kihl, T. H.	3,180 00	
Kimbell, H. P.	4,080 00	859 24
Kindle, E. D.	5,040 00	
King, F. W.	3,480 00	
Kinsey, H. V.	4,740 00	
Kirkconnell, J. R.	5,220 00	
Kozlowski, H. J.	3,660 00	
Lacroix, G. W.	3,660 00	
Landles, W.	3,480 00	
Lang, A. H.	5,040 00	1,059 22
Lapointe, C.	4,500 00	1,500 00**
Larochelle, A. E.	3,600 00	
Larson, A. G. (Oct. 17)	3,660 00	
Latour, B. A.	3,300 00	
Lavigne, M. J.	4,020 00	727 21‡
Lawson, C.	3,720 00	
Leadman, H. L.	5,040 00	
LeBelle, C. A.	3,300 00	
Lee, R. B.	4,020 00	
Leechman, J. D.	4,140 00	
Leslie, G. E.	3,480 00	
Lilly, J. E.	4,200 00	
Linteau, A.	4,200 00	
Little, H. W.	3,720 00	
Lloyd, H. T. (Oct. 14)	6,300 00	
Lord, C. S.	5,040 00	
Lowe, G. E.	4,440 00	
Lutes, L.	3,360 00	
MacAndrews, F. D.	3,480 00	
Macdonald, D. A.	6,600 00	858 77‡
MacDonald, G. G.	3,480 00	
MacDonald, J. A.	4,740 00	
Mack, A. L.	3,120 00	
MacKay, B. R.	6,300 00	1,000 34
MacKay, D. A.	3,480 00	
MacKenzie, G. S. (Sept. 5)	3,960 00	
MacKinnon, M. A.	4,440 00	
MacLaren, A. S. (l.w.p. Oct. 13)	3,120 00	
MacLean, D. W.	3,480 00	
MacLean, J. F. (to Dept. of Public Works, May 13)	3,300 00	
MacLean, W. J.	3,120 00	
MacLeod, G. A.	3,540 00	
MacMillan, F. R.	3,360 00	
MacMillan, R. D.	3,060 00	
MacPhee, N. C.	5,040 00	
MacPherson, A. R.	4,080 00	
MacTavish, W. H.	4,440 00	
Madill, R. G.	5,340 00	
Magill, A. S. (Sept. 14)	3,300 00	
Marr, N.	6,300 00	908 88
Marshall, J. M.	3,960 00	
Marshall, J. R.	4,440 00	
Martin, C. H.	3,840 00	
Martindale, E. S.	5,280 00	
Mason, S. G.	5,340 00	545 40
Matheson, J. I.	3,480 00	
Matthewman, A. S.	3,480 00	
Mathews, J. G.	3,480 00	
Mathews, S.	3,840 00	
May, R.	3,300 00	
McAdam, R. C.	3,120 00	
McBride, C. F.	4,440 00	
McClelland, W. R.	4,440 00	
McClenahan, W. S.	5,100 00	
McClymont, P. J.	3,660 00	
McCourt, V. A.	3,840 00	
McCree, J. S.	4,080 00	
McCusker, K. F.	4,440 00	
McDiarmid, F. A. (Apr. 16)	4,380 00	
McDiarmid, R. J.	4,440 00	
McDonald, R. C.	4,500 00	
McElhanney, T. A.	6,000 00	853 39
McFarlane, W. T.	4,440 00	
McKay, R. B. (Nov. 12)	4,740 00	
McKellar, A.	5,040 00	
McKenzie, N.	3,360 00	

	Salary rate	Travelling expenses
McLaren, D. J.	3,480 00	
McLearn, F. H.	6,000 00	
McLellan, L. E.	3,360 00	
McLenahan, J. L. R.	3,840 00	
McLennan, T. B. (to Dept. of Public Works, Apr. 1)	3,120 00	
McLeod, J. C.	3,660 00	
McLeod, J. D.	3,840 00	693 82
McLeod, J. W.	3,120 00	
McMillan, D.	4,200 00	
McNeil, C. E. A.	3,000 00	
McNeil, J. F.	3,480 00	
McQuarrie, H. N. (Mar. 4)	3,480 00	
McTaggart, K. C.	3,540 00	
Meehan, O. M.	3,660 00	
Meek, V. M.	6,600 00	567 35
Meier, J. W.	5,580 00	
Menzies, J. W.	4,740 00	
Merrill, W. H.	3,660 00	
Metivier, A.	3,600 00	
Miller, A. H.	5,340 00	
Miller, D. F.	3,300 00	
Miller, D. G.	4,440 00	
Miller, W. H.	5,700 00	
Millett, R. S.	4,440 00	
Millman, P. M.	4,620 00	
Milne, W. G.	3,120 00	
Mineau, M. G.	3,600 00	
Miskell, C. S.	3,420 00	
Mitchell, C. M.	3,480 00	
Mitchell, C. R.	3,480 00	
Mohr, C. B.	4,080 00	
Montgomery, D. S.	4,440 00	
Monture, G. C.	5,300 00	1,840 03‡
Mooney, F. M.	3,120 00	
Moore, J. C. (Sept. 15)	3,000 00	
Moore, T. J.	3,660 00	
Morley, K.	3,480 00	
Morrison, A. S.	3,000 00	
Muller, J. E.	3,840 00	
Mulloy, G. A.	4,840 00	
Murdie, W. C.	4,500 00	
Murray, G. H.	4,080 00	
Murton, A. E.	3,300 00	
Nash, A.	3,120 00	
Neelands, R. E.	4,080 00	
Nettleton, G. H.	4,080 00	
Ney, C. H.	5,040 00	
Nichols, H. J.	4,740 00	943 02
Nickerson, D. E.	3,660 00	
Nicolls, J. H. H.	4,440 00	
Nidd, M. E.	3,660 00	
Nixon, G. R. W.	3,660 00	2,403 70
Noonan, R. J. (Jan. 25)	3,120 00	
Norrish, W. H.	5,040 00	
Northcott, P. L.	3,480 00	
Novak, J. M.	3,180 00	
Nunn, E. P.	3,000 00	
O'Connor, J. L.	3,480 00	
Offord, R. J.	4,080 00	
Okulitch, V. J. (July 1)	3,960 00	
Onhauser, A. A.	3,840 00	
Owen, E. B.	3,480 00	
Palmer, P. E.	5,040 00	
Palsen, G.	4,020 00	
Parker, H. A.	3,660 00	
Parlee, R. J.	4,020 00	
Parsons, C. S.	7,200 00	1,197 43
Patch, C. L.	4,080 00	
Paton, W. B.	4,080 00	1,536 67
Patterson, T. M.	4,740 00	1,124 85
Peaker, W. J. (May 25)	3,600 00	
Pearce, J. A.	5,700 00(a)	681 24
Peebles, A.	5,100 00	
Pengelly, G. H.	4,140 00	
Perry, J. A.	4,740 00	
Perry, R. S.	4,740 00	
Peters, F. H.	6,600 00	
Petrie, R. M.	5,700 00	
Phelps, V. H.	4,440 00	
Phillips, J. G.	4,740 00	540 10
Picher, R. H.	4,440 00	502 29
Pickett, D. E.	3,480 00	
Pike, R. T.	3,480 00	
Poitevin, E.	6,300 00	
Porsild, A. E.	4,740 00	
Potter, G. R. L.	3,060 00	
Price, C. A.	4,440 00	
Prince A. T.	5,040 00	
Prince, J. B.	4,440 00	
Purcell, P. R.	3,180 00	
Quinn, R. P.	3,840 00	508 38
Rabbitts, A. T.	4,200 00	869 35
Radakir, P.	3,600 00	
Rainboth, W. E.	3,120 00	
Raley, G. S.	3,840 00	
Ramsden, H. T.	3,660 00	
Randall, N.	3,840 00	
Rannie, J. L.	6,300 00	1,720 89
Ray, R. G.	4,440 00	
Read, G. B.	3,180 00	
Rehder, J. E.	4,500 00	
Rice, H. M. A.	5,040 00	
Riddell, J. M.	4,620 00	
Rinfret, C.	4,080 00	805 20
Rioux, L. P. M.	3,120 00	
Robb, K. H.	4,080 00	
Robertson, J. L. (Sept. 22)	4,200 00	
Robertson, L. P.	3,660 00	
Robertson, W. G.	3,420 00	
Robinson, J. M.	4,080 00	
Robinson, N. P.	4,440 00	
Robinson, S. C.	3,540 00	
Rochon, E. C.	3,660 00	
Rogers, R. A.	5,580 00	
Rogers, R. R.	5,280 00	
Roloson, F. P.	3,480 00	
Roots, E. F. (Sept. 25)	3,240 00	
Rose, J. T.	4,080 00	
Rosewarne, P. V.	5,520 00	
Ross, J. E. R.	5,700 00	

	Salary rate	Travelling expenses
Ross, W. E.	4,080 00	
Rottenberg, J. A. (Sept. 18)	3,300 00	
Rowlands, T. E.	3,000 00	
Rudnicki, J. M.	3,480 00	
Russell, B. E.	3,480 00	
Rutley, J. I. A.	4,440 00	
Rylski, O. Z.	3,660 00	
Sadler, A.	4,080 00	
St. Pierre, P. D. S.	3,180 00	
Saulter, M.	3,300 00	
Schneller, A. E.	3,660 00	
Schwartz, H.	4,200 00	
Scoggan, H. J.	3,660 00	
Scott, A. A.	4,740 00	
Sedziak, H. P.	3,660 00	
Seely, H. E.	4,800 00	
Seely, P. B.	3,480 00	
Senftle, F. E.	4,200 00	
Serson, P. H.	3,480 00	
Serviss, R. W.	3,840 00	
Shaw, A. G. (Feb. 17)	3,060 00	
Shaw, G.	5,040 00	
Shaw, G. T. (May 22)	3,960 00	
Shiles, J. B.	3,120 00	
Sim, J.	3,480 00	
Simpkinson, T. V.	5,340 00	
Slessor, D. R.	4,440 00	
Smith, F. C. G.	5,040 00	
Smith, H. W.	4,440 00	
Smith, R. A.	3,120 00	
Smith, W. J.	3,840 00	655 24
Smithers, L. A.	3,300 00	
Snelgrove, D. M.	3,480 00	
Spence, H. N.	4,740 00	
Spence, H. S.	5,040 00	
Spence, J. W.	5,040 00	
Stallwood, B. H. J.	3,120 00	
Steacy, H. R.	3,300 00	
Steers, F. P.	4,440 00	
Steers, L. M.	3,180 00	
Steeves, S. M.	4,080 00	
Sternberg, C. M.	3,840 00	
Stewart, C. J.	4,800 00	
Stewart, J. S. (Oct. 27)	5,400 00	
Stilwell, W. H.	4,080 00	
Stockwell, C. H.	5,580 00	
Storsater, O. J.	3,660 00	
Strapp, R. K. (l.w.p. Sept. 1)	3,600 00	
Strilaeff, P. W.	3,300 00	
Strome, I. R.	5,520 00	
Sullivan, A.	3,600 00	
Suretté, G. A.	4,080 00	
Swartzman, E.	4,440 00	1,268 53
Swinburn, A. H. (Nov. 1)	3,900 00	
Swinnerton, A. A.	4,440 00	
Taggart, C. H. (Mar. 25)	3,780 00	679 11
Tanton, T. L.	6,300 00	
Tardif, T. M. (May 27)	3,960 00	
Telfer, J. W.	3,180 00	
Tepley, N. W.	3,000 00	
Tessier, R.	3,480 00	
Thomas, J. F. J.	4,740 00	1,183 44
Thomas, L. O.	4,740 00	
Thompson, J. V.	3,300 00	
Thomson, C. C.	3,480 00	
Thomson, M. M.	3,840 00	
Thorne, W.	3,180 00	
Thorsteinson, J. E.	3,180 00	
Thumaes, A.	7,200 00	822 58
Thurston, R. C. A.	4,740 00	
Timm, W. B.	8,000 00	1,092 59
Tipper, H. W. (l.p.w. Oct. 13)	3,120 00	
Titus, S. R.	4,440 00	
Traill, R. J.	6,300 00	
Tremblay, L. P.	3,720 00	
Trevor, E. A.	3,180 00	
Trudel, L. P.	3,000 00	
Tunstell, G.	5,100 00	706 75
Turton, E. E.	4,020 00	
Tuttle, A. C.	4,740 00	
Tuttle, A. G.	3,120 00	
Usher, J. L.	3,300 00	
Van Alstine, J. W.	3,480 00	
Van Dien, E. (July 1)	3,300 00	
Veitch, N. S.	3,000 00	
Veitch, S. W.	3,420 00	
Veness, J. C.	4,740 00	
Viens, G. E.	3,300 00	
Villeneuve, E. J.	3,480 00	
Wadlin, L. N.	4,440 00	
Wait, E. H.	3,840 00	
Waite, A. V.	3,480 00	
Wakefield, W. E.	4,740 00	
Walcot, J. B.	4,080 00	
Walker, E. W.	3,180 00	
Wallace, J. M.	3,300 00	
Wallace, W. H.	3,300 00	
Warren, T. E.	6,000 00	
Warren, W. C.	4,440 00	
Watson, W. J.	3,180 00	
Watt, R. M.	3,780 00	
Watt, R. M. Jr.	3,300 00	
Waugh, B. W.	6,000 00	
Webb, C. E.	5,580 00	1,129 24
Wedlock, H. K.	3,120 00	
Weeks, L. J.	5,340 00	
Weese, C. R.	3,480 00	
Weir, T. R. (Sept. 23)	3,300 00	
Weld, H. M.	4,020 00	
Welsh, H. L. (Sept. 16)	3,300 00	
West, H. A. S. (to Dept. of National Defence, Nov. 1)	4,260 00	
Westland, C. R.	4,080 00	
Westwood, D.	3,480 00	
White, W. E.	3,660 00	

	Salary rate	Travelling expenses
Whyte, G. H. (Mar. 6)	4,440 00	
Wickenden, R. T. D.	5,040 00	
Wigens, S.	3,120 00	
Wight, E. J.	4,740 00	
Wilkens, E. A.	3,120 00	
Williams, H. P.	3,120 00	
Williams, L. A.	3,000 00	
Willis, W. K.	5,340 00	
Wills, N. I.	3,420 00	
Wilmot, R. D.	3,480 00	
Wlodek, T. W.	5,580 00	539 26
Wood, G. H.	4,440 00	
Woodrooffe, H. M.	4,080 00	
Woodruff, B. J.	4,440 00	
Woolsey, E. G.	3,660 00	
Worden, H. D.	3,660 00	
Work, E. A.	3,180 00	
Wright, G. M. (l.p.w. Sept. 20)	3,000 00	
Wright, K. O.	4,440 00	
Yeates, W. H.	3,660 00	
York, T. H.	3,180 00	
Yorston, F. H.	4,440 00	
Young, R. B.	4,800 00	
Young, R. J.	4,080 00	

(*a*) Also provided with living accommodation, with annual values as listed, C. S. Beals, $660; J. A. Pearce, $600

** Northern allowance, annual rate.

‡ Include amounts charged as follows: M J. Lavigne, $727.21 to the Department of Trade and Commerce, Vote 404; D. A. Macdonald, $330.23 to the Department of Agriculture, Vote 1; G. C. Monture, $455.90 to the Department of Trade and Commerce, Vote 443.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Girling, S. S.	$ 578 94

Lands and Development Services Branch

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Abercrombie, J. D.	$ 3,180 00	
Adams, A. C. L.	4,800 00	
Atkinson, J. H.	3,180 00	$ 798 51
Bailey, G. E.	3,000 00	
Bailey, S. J.	3,660 00	1,280 62
Banfield, A. W. F.	3,660 00	4,681 23
Barnes, G. R. (Sept. 17)	3,480 00	
Beeching, T. A. G.	3,480 00	
Bishop, R. A.	3,180 00	
Bouchard, J. R. E.	4,440 00	{ 921 49* { 1,500 00**
Boyer, G. F.	3,300 00	1,116 42
Brace, W.	3,480 00	
Bracken, T. F.	3,180 00	
Brittain, G. N.	3,060 00	
Browne, J. C.	3,300 00	
Bryan, G. W.	3,360 00	
Buck, C. H.	5,340 00	
Burgess, E. L.	4,440 00	
Burton, J. W.	3,660 00	
Cable, W. C.	3,060 00	
Calderhead, W. G.	3,120 00	
Cameron, R. J. (Dec. 1)	3,600 00	
Campbell, R. A.	5,280 00	506 21
Campbell, W. A.	4,440 00	
Carnochan, G. A.	3,060 00	
Chandler, H. H.	4,080 00	
Childe, C. G.	4,200 00	{ 1,550 44 { 608 62*
Christie, K. J.	4,440 00	{ 3,846 86 { 1,185 01*
Clark, F. J.	3,840 00	500 00
Clifford, T.	3,780 00	
Coderre, G. A.	3,720 00	
Cohoon, A. A.	3,660 00	
Colls, D. G.	3,180 00	
Corcoran, J. B.	3,060 00	
Cornish, C. R.	4,620 00	
Cowan, J. C. (Jan. 25)	3,060 00	
Cromarty, W. D.	5,040 00	534 63
Dempster, G. H. L.	4,440 00	{ 1,284 91 { 618 45*
Denison, R. E.	3,180 00	
Denneny, C. J.	3,060 00	
deVeber, H. A.	3,960 00	
Dignall, J. M.	3,060 00	
Douglas, J. M.	3,540 00	
Douglas, R. G.	3,060 00	
Dove, C. H.	3,060 00	
Doyle, J. F.	4,020 00	
Dunn, T. E.	3,300 00	
Durie, W. A.	3,120 00	
Ebbs, E. J.	3,060 00	
Fagan, T. E.	3,060 00	
Fenton, T. C.	4,200 00	

	Salary rate	Travelling expenses
Fisher, H. D. (to Dept. of Fisheries, Feb. 7)	3,300 00	922 93
Flatt, J. A.	4,080 00	559 05
Ford, K. R.	4,020 00	
Fraser, F.	4,440 00	{ 1,805 29 { 1,500 00**
Fuller, W. A. L.	3,300 00	{ 687 09 { 1,500 00**
Gagnon, C. A.	3,060 00	
Gibb, K. B.	4,200 00	
Gibben, J. E.	6,300 00	{ 764 58 { 1,500 00** 1,500 00**
Gibson, A. H.	4,200 00	
Gibson, R. A.	8,000 00	
Gilchrist, C. W.	3,000 00	
Gillespie, J. F.	3,660 00	
Goodison, J. C.	3,660 00	
Grant, R. J.	3,180 00	
Grantham, E. M.	3,300 00	
Gurney, E. A.	3,480 00	
Hargreaves, A. H.	4,260 00	
Harris, K. D. (Dec. 24)	4,200 00	
Heaslip, O. E.	4,200 00	
Hennessy, T. S.	3,060 00	
Hermanson, H. J.	3,660 00	900 00**
Hewitt, O. H. (Mar. 13)	3,600 00	1,653 05
Hogan, D. L.	3,660 00	
Homulos, S.	4,140 00	{ 1,187 18 { 1,500 00**
Hunt, J. F.	3,120 00	
Hutchison, J. A.	4,620 00	522 69
Jackson, F. H. R.	3,900 00	1,500 00
Jackson, J. C.	3,180 00	
Jenner, S. W.	3,000 00	
Kelly, M. M.	3,540 00	
Kelsall, J. P.	3,180 00	677 56
Kosnar, V. G.	4,440 00	
Lawrence, C. A. R.	3,720 00	
LeCapelain, C. K.	4,920 00	608 52
Lennox, E. E.	4,080 00	
Lewis, H. F.	5,700 00	929 20
Lock, J. W. K.	4,380 00	
Lothian, W. F.	4,380 00	
Love, B. I.	3,840 00	
MacFarlane, J. D. B.	4,440 00	
Mann, A. E. G.	3,060 00	
Martin, D. J.	3,920 00	900 00**
Martin, R. M.	3,480 00	
Mattice, E. L.	4,440 00	
Maxwell, C.	5,280 00	1,162 85
McElroy, J. R.	3,180 00	1,500 00**
McGillivray, G. B.	3,600 00	
McKinnon, J. W.	3,540 00	
McLean, J. A.	3,300 00	
Medlen, E. M.	3,840 00	
Meikle, M.	4,740 00	
Meredith, R. T.	3,060 00	
Mills, T. S.	6,300 00	
Mitchell, J. H.	4,440 00	
Mitchell, K. B.	3,180 00	
Morin, J. L.	3,300 00	
Munro, D. A.	3,180 00	1,586 36
Munro, J. A.	3,780 00	1,744 75
Nason, W.	5,040 00	
Nicol, J. I.	3,420 00	
Nunn, H. W.	4,140 00	{ 1,006 02 { 1,500 00**
Oldham, E. G. (June 9)	4,560 00	737 99*
Oxborough, W. M.	3,480 00	
Payton, G. W.	3,840 00	
Peatfield, J. H.	3,300 00	
Perrie, W. W.	5,040 00	500 56
Petepiece, K. D.	3,540 00	
Phillips, C. V.	3,180 00	
Phinney, L. H.	6,000 00	
Post, L. B.	3,420 00	1,500 00**
Prescott, J. S.	4,140 00	1,500 00**
Rajotte, A. U.	3,300 00	1,026 92
Rankin, G.	4,440 00	
Richards, J. P.	4,140 00	
Roberts, S. O.	4,440 00	2,397 04
Ross, R. R.	4,200 00	653 44
Sanderson, R. M.	3,480 00	900 00**
Saunders, E. G.	3,840 00	781 61
Scott, G. L.	4,800 00	
Seymour, D. L.	3,480 00	
Shaw, P.	4,200 00	
Sinclair, G. E. B.	6,000 00	
Skelly, T. D.	3,480 00	
Smart, J.	6,300 00	1,103 33
Snape, J. B.	4,440 00	
Snelson, W. H.	4,440 00	
Solman, V. E. F.	4,080 00	1,414 20
Soper, J. D.	3,780 00	{ 1,362 47 { 759 33*
Sparks, N. A. (June 24)	3,480 00	
Spero, J. E. (Jan. 24)	5,100 00	
Stanton, N. J.	3,480 00	1,500 00**
Steeves, R. J.	3,180 00	
Stevenson, A.	3,180 00	
Stinson, J. N.	5,700 00	
Stirrett, G. M.	3,780 00	{ 890 80 { 561 31*
Strong, B. I. M.	3,960 00	
Tansey, J. J. (June 15)	3,000 00	
Taylor, W. D.	3,060 00	525 53
Taylor, W. J.	3,180 00	1,500 00**
Thomas, A. S.	4,200 00	
Trudel, P. E.	3,660 00	
Turner, K. M.	3,880 00	
Wakelyn, E. M.	3,660 00	
Walker, C. M. (Aug 25)	5,040 00	
Webster, G. M.	4,080 00	900 00**
White, E.	3,540 00	
Whyard, J. H.	3,480 00	1,500 00**
Williamson, J. C. B.	3,000 00	{ 718 24* { 1,500 00**
Wood, J. A.	4,980 00	{ 790 36 { 1,357 14*
Wright, J. G.	5,100 00	

** Northern allowance, annual rate.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bowman, R. I. ...	$ 579 74	Mackay, R. H. ...	517 49	Peterson, D.	591 34
Dawson, R. M. ...	576 75	McKay, A. J.	815 84*	Roberts, A. E. ...	531 26
Houghton, H. J. ..	645 26	Mowatt, F. M. ...	950 40	Wilson, H. C.	800 41
Lawrie, A. H.	597 94				

Indian Affairs Branch

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ackland, E.	$ 4,140 00		Lazenby, P. G.	3,201 60(a)	
Allan, D. J.	6,300 00	$ 751 48	Leslie, A. G.	3,180 00	
Allan, J. S.	3,300 00	862 59	MacInnes, T. R. L. ...	5,100 00	
Anfield, F. E.	3,747 00(a)	920 36	MacKay, D. M.	8,000 00	1,247 06*
Armstrong, G.	3,960 00		Marleau, J. A.	3,417 00(a)	892 89
Armstrong, M. E.	3,840 00		Matters, F.	3,780 00	3,095 25
Arneil, W. S.	4,740 00	1,556 04	McCrimmon, M.	4,320 00	
Baker, R.	3,057 00(a)	1,662 66	McGregor, W. J.	3,780 00	797 95
Barber, A. H.	3,561 60(a)		McKinnon, F. B.	3,780 00	1,775 14
Battle, R. F.	3,180 00		McLeod, N. J.	3,540 00	922 05
Bonnah, T. L.	3,540 00	999 30	Moody, K. A. M.	3,180 00	
Booth, F.	3,180 00	664 64	Moore, R. H.	3,753 60(a)	1,444 75
Brisebois, F. X. L. ...	3,540 00	1,507 57	Morris, J. E.	4,200 00	2,729 32
Brown, L. L.	4,320 00		Morrison, W. M.	3,600 00	
Bryant, J. L.	3,180 00		Neary, B. F.	5,400 00	
Burk, J. G.	4,107 00(a)	772 35	Olson, B. E.	3,177 00(a)	3,881 61
Cassie, D. R.	3,060 00(a)		Ostrander, J. P. B. ...	4,560 00	1,083 70
Christie, W.	3,300 00		Patrick, G.	4,380 00	
Clark, C. A. F.	3,600 00	3,215 34	Phelan, A. B.	3,180 00	
Conn, H. R.	4,800 00	2,535 31	Phelan, P. N. L.	4,500 00	
Davey, R. F.	3,720 00	1,311 20	Pratt, W. J. F.	4,920 00	
Davis, R. S.	4,200 00	2,689 55	Pugh, J. E.	3,660 00	
Devlin, S.	3,417 00(a)		Pugh, W. P. B.	3,540 00	
Doucet, A. J.	3,840 00	1,568 88	Ragan, R. D.	3,300 00	
Down, G. W. (Oct. 8)	3,240 00		Raichman, J.	3,060 00	
Garrard, N. W.	3,201 00(a)		Randle, E. P.	5,106 00(a)	
Gendron, J. E.	4,200 00	2,762 34	Roberts, C. N. C.	3,060 00	
Gillett, J.	3,561 60(a)		St. Louis, A. E.	3,780 00	
Gooderham, G. H. ...	4,580 00	1,403 51	Sharpe, G.	3,498 00(a)	
Gordon, J. H.	3,300 00		Skead, W. B.	3,000 00	864 25
Hall, F. L.	3,180 00		Stallwood, R. J.	3,300 00	977 50
Hall, J. E.	3,660 00		Stevenson, J. N.	3,120 00	4,627 13
Hamilton, A. G.	4,347 00(a)		Strang, A.	3,561 60(a)	962 40
Hoey, R. A. (Dec. 28) .	8,000 00		Swartman, G.	3,993 60(a)	5,748 94
Howe, R.	3,498 00(a)	724 76	Taylor, H. E.	3,867 00(a)	1,176 20
Johnston, C. R.	3,540 00	701 46	Todd, M. S.	3,300 00	1,640 62
Jones, E. S.	3,540 00	1,434 51	Truesdell, W. A. M. (including $2,100 paid by Dept. of National Health and Welfare).	4,680 00	{ 1,372 68 { 1,500 00†
Jones, H. M.	4,140 00				
Kehoe, F. J.	4,200 00				
Kerley, W. J. D.	3,180 00				
Knight-Bruce, S. W. O.	3,177 00(a)		Vergette, H. T.	3,300 00	
Lariviere, H.	3,540 00	1,519 95	Waite, S. J.	3,300 00	2,299 46
Laurence, R. P. G. ...	3,417 00(a)	1,030 44	Walton, M. O.	3,180 00	
Law, E.	3,180 00	2,527 43			

(a) Salary rates include cash allowances in lieu of accommodation.

† Living allowance, annual rate.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Arsenault, E.	$1,200 37
Bell, C. S.	893 80
Bell, J. R.	584 64
Daly, L. J.	2,252 53
Findlay, J. A.	1,083 49
Galibois, E. J.	1,454 55
Gardner, J. R.	520 74
Hughes, F. M.	3,379 91
Hunter, L. C.	2,310 76
	1,500 00†
Jackson, Q. P.	1,642 06
Jutras, M. G.	1,095 88
Lamothe, J. R.	815 46
Landry, A.	2,187 41‡
Lapp, G. S.	971 21
Levesque, R.	1,867 54
Lockhart, J. F.	845 61
Lyons, W. J.	591 25
MacPhail, N. H.	683 35
McCracken, M. W.	691 19
Meek, R. J.	678 44
	1,500 00†
Paterson, N.	3,314 48
Pederson, P. A.	850 09
Rackel, R. W.	834 85
Rice, H. C.	1,314 10
Sampson, R. H.	1,472 47
	1,500 00†
Smith, A. G.	522 28
Spence, S.	501 85
Staunton, J. H.	738 78
Stewart, J. W.	1,461 55
	1,500 00†
Taillon, L. J.	577 98
Tuffnell, F. W.	570 67
Walker, N.	1,500 00†
	2,399 17‡
Warden, J. T.	677 30
Whitney, J. L.	711 69

† Living allowance, annual rate.

‡ Including amounts charged to Department of National Health and Welfare, Vote 269; A. Landry, $860.34; N. Walker, $928.51.

Immigration Branch

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Adams, O. G.	$ 4,080 00	
Adamson, A. D.	4,080 00	
Aitken, J. W.	3,180 00	
Anderson, A. T.	3,000 00	
Anderson, J. A. (May 1)	3,000 00	
Baker, R. L.	3,480 00(*a*)	
Baldwin, P. T.	5,400 00	
Bambrick, W. J.	3,960 00	
Baskerville, W. R.	3,540 00	
Benoit, G. R. G.	5,040 00	
Bernhardt, W. E.	3,180 00	
Bird, P. W.	3,840 00(*a*)	$ 876 49
Boily, S.	5,280 00	840 91
Boissy, E. R.	3,000 00	
Bonner, J. J.	3,180 00	1,987 92
		3,360 00†
Bottomley, J. T.	3,420 00	
Boulais, J. A.	3,180 00(*a*)	877 18
Boulter, A. W.	4,080 00	
Brooks, G. F.	3,000 00	
Brunette, J.	3,660 00	
Burke, H. J.	3,060 00	
Burns, T. R. M.	3,060 00	
Calbick, K. E.	3,180 00	900 00†
Campbell, F. K.	3,000 00	
Carey, W. H.	4,020 00	4,296 00†
Carter, L. M.	3,480 00(*a*)	2,135 77
Chapman, C. M. B. (Dec. 5)	3,480 00	
Chevrier, L. A.	3,180 00	
Christie, A. G.	4,080 00	
Collins, J. J.	3,000 00	1,022 18
Congdon, G. G.	6,000 00	592 62
		6,132 00†
Cooke, M. S.	3,600 00	
Cormier, O.	4,500 00	2,442 79
		6,276 00†
Cotsworth, F. B.	5,100 00	5,172 00†
Creery, W. F. S.	3,180 00	
Crosman, F. C.	3,300 00	
Crump, H.	3,180 00	529 97
Cyr, R. D.	3,120 00	
Damude, H.	3,000 00	
Davison, H. E.	3,180 00	2,136 00†
Delaney, J. H. Q.	3,360 00	
Demers, H. B.	3,420 00	1,312 75
Denham, R. D.	3,000 00	
Desjardins, A. J.	4,080 00	2,791 21
Desormeau, C. W.	3,360 00	
Dobson, C. J.	3,060 00	
Dorman, J.	3,060 00	
Dunbar, W. H.	3,120 00	
Elliott, W.	3,420 00	
Fischer, W. C.	3,060 00	
Fitzgerald, C. J.	3,180 00	1,389 35
Flower, L.	3,420 00	
Foran, W. H.	3,180 00	1,591 61
Fortier, L.	6,300 00	755 42
Fox, L. E.	3,180 00	
Fraser, W. J.	3,540 00	3,336 00†
Gauvin, J. W.	3,180 00	
Gibson, J.	3,180 00	
Gill, C. V.	3,060 00	
Goddard, L. C.	3,120 00	2,171 66
Grant, H. M.	4,020 00	
Gray, W. F.	3,600 00	
Grevatt, A. H.	3,180 00	1,219 92
Grice, W.	3,000 00	
Gunn, S. E.	3,180 00	697 53
Hamilton, R. R.	3,180 00	
Harrison, H. P.	3,000 00	
Harvey, A. D.	3,180 00	1,100 05
Hebert, N. C.	4,080 00	
High, W. M.	3,360 00	
Hillman, F. S.	3,120 00	

	Salary rate	Travelling expenses
Hills, H. G.	3,180 00	
Humphries, G. W.	3,000 00	
Hunt, H. A.	3,780 00	
Hyland, B.	3,000 00	
Johns, E. W.	3,000 00	
Jolliffe, A. L.	8,000 00	
Kane, C. A.	3,000 00	
Kee, W. J.	3,360 00	
Knowles, J. M.	3,480 00(*a*)	
Lalonde, J. A. D.	3,060 00	
Lane, T. J.	3,000 00	
Langlais, J. M.	4,080 00	
Lauziere, C.	3,840 00	1,592 82 5,052 00†
Leeming, H.	3,000 00	3,120 00†
Lloyd, L. W.	4,020 00	
Lodge, D. B.	3,180 00(*a*)	
MacMillan, H.	3,660 00	742 90
May, A. L.	3,180 00	
McCrum, H. U.	5,040 00	
McCulloch, W. C.	3,600 00	
McDonell, D. N.	3,660 00	
McFarlane, J. D.	5,040 00	1,652 04
McFaul, W. A.	3,840 00	505 98
McGinnis, L. J.	4,440 00	
McGinty, C.	3,360 00	
McGuire, T. N.	3,420 00	
McIlhargey, J. D.	3,420 00	539 05
McLellan, J. E.	3,060 00	
McNeill, J. R.	3,780 00	
Millard, C. F. (Jan. 25)	3,180 00	
Mitchell, J. A. (Feb. 16)	3,960 00	603 80* 3,708 00†
Morgan, W. H.	3,660 00	
Mossop, J. W.	3,540 00	1,183 06
Moulton, C. B.	3,000 00	
Munroe, R. N.	5,040 00	758 24
Nemec, F.	4,800 00	
Nixon, C. M.	5,640 00	725 17
O'Brien, T. J.	3,180 00	2,361 91
O'Connor, E. A.	3,420 00	
O'Connor, L. M.	3,060 00	
Ogilvie, T. H.	3,000 00	
Peters, H. T.	4,200 00	4,617 81
Petersen, A. O.	3,480 00	2,056 29 3,588 00†
Phillips, F. L.	3,000 00	
Poissant, L. P.	3,420 00	
Potvin, J. B.	3,840 00(*a*)	
Quillinan, M. B.	3,420 00	
Quinn, A. L.	3,180 00	
Reid, C. D.	3,780 00	1,744 80
Reid, G. D. A.	3,180 00	1,604 37
Reid, J. A.	3,060 00	
Reynolds, G. F. F.	3,180 00	
Rigg, R.	3,000 00	
Robillard, J. R.	4,080 00(*a*)	2,709 87
Sabine, J. R.	3,000 00	
Saylor, H. O.	3,420 00	
Scully, L. J.	3,180 00	
Sibson, J. B. (Mar. 1)	3,660 00	
Siegel, D. J. (May 16)	3,300 00	
Sillett, E. A.	3,120 00	
Sinton, W. R.	3,600 00	
Smith, A. J.	3,420 00	
Smith, C. C.	3,180 00	998 77
Smith, C. E. S.	6,600 00	
Smith, F. A.	3,420 00	
Stafford, F.	3,420 00	737 86
Stewart, J. B.	3,000 00	
Stirling, I. R.	4,620 00	
Taylor, F. W.	5,040 00(*b*)	1,114 43
Taylor, L. C.	3,060 00	
Thorpe, T.	3,060 00	2,320 48
Tigwell, F. G.	3,000 00	
Todd, G. F.	3,960 00	
Toxopeus, P. C. D.	4,440 00	614 65
Troy, F. O.	3,180 00	
Vince, H. A.	3,120 00	
Wade, H. P.	3,360 00	
Walford, O. L.	3,180 00	
Wall, L. S.	3,000 00	
Wall, M. O.	3,120 00	
Wallace, C. C.	3,840 00	4,428 00†
Whinney, E. M.	3,180 00	2,136 00†
Winter, R. M.	3,600 00	
Wright, J.	3,000 00	

(*a*) Also received allowance at the rate of $10 per diem while on duty in Germany, the total received by each being as follows: R L. Baker, $3,650; P. W. Bird, $2,400; J. A. Boulais, $2,780; L. M. Carter, $1,070; J. M. Knowles, $3,650; D. B. Lodge, $3,650; J. B. Potvin, $3,650; J. R. Robillard, $1,190.

(*b*) Also received allowance amounting to $1,860 at the per diem rate of $15 while on duty in England.

†Living allowance, annual rate.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Anfossi, J. L.	$ 2,938 25
Bailie, N.	811 30
Bannon, J. P.	1,578 73
Barber, H. C.	692 70
Barson, L. C.	1,470 08
Bates, J. M.	1,129 99
Beattie, A. D.	1,874 29
Beaupre, J. H.	1,165 38
Beech, J. D.	998 78
Bouchard, J. M.	1,342 51
Boudreault, G.	1,013 99
Boutin, R. L.	1,340 40
Bridge, G. S.	1,457 25
Brooks, A. E.	762 60
Bryans, W. H.	1,166 35
Casselman, R.	1,422 58
Code, A. C.	2,393 98
Conway, J. J.	1,887 35
Cudmore, H. J.	1,228 01
Derick, H. R.	1,854 95
Derrick, N. E.	1,591 64
Dickman, W. J.	670 91
Dutton, R. F.	864 23
Emery, A. C.	680 07
Fairley, T. N.	1,186 41
Fenton, H. J.	1,366 94
Ferguson, J. G.	782 63

	Travelling expenses
Fleming, J. A. ...	1,472 87
Graham, A.	2,076 62
Hall, W. E.	2,405 42
Harder, J. N.	1,605 58
Harding, H. H. ...	629 85
Holcomb, W. H. ..	2,186 57
Hunter, R.	1,607 30
Kuhn, G. H.	620 56
Lambert, G. P.	2,171 93
Leger, E. H.	573 99
Logel, G. A.	906 19
Love, G. B.	883 15
Mansfield, H.	3,005 46
Mayor, J.	1,524 02
McDonald, I. C. .	607 54
McFarlane, F.	534 13
McKay, K. D. ...	1,568 73
McLean, C. N. ...	1,114 98
McLean, T. C. ...	503 10
Mollins, G. W. ...	709 28
Monette, B. E. ...	1,545 10
Overs, R. G.	2,282 73
Nicol, W. J.	960 02
Park, J. D.	1,273 75
Payne, A. J. C. ..	751 89
Pearce, W. D. ...	718 41
Peters, G. S.	666 56
Pope, V. W.	712 96
Roberts, E.	1,791 05
Sainsbury, H. W. .	1,419 48
Sass, A.	746 48
Sauve, J. R.	1,229 61
Shelton, T. G. ...	639 51
Souaillard, H.	998 33
Swales, J. O.	1,271 68
Swan, T. H.	804 77
Taillefer, J. M. ..	773 62
Torrens, R. C.	631 62
White, A. A.	1,113 81
White, W. D.	2,744 55
Whittaker, G.	1,572 93
Winship, H. D.	784 86

The following officers, receiving salaries of less than $3,000, received allowances at the rate of $10 per diem, while on duty in Germany, the total received by each being as follows: J. C. Braun, $2,640; A. A. Ewan, $1,300; J. F. Isaak, $3,340; A. C. Kaarsberg, $990; J. Lemont, $640; J. A. Martineau, $3,140; W. J. Miller, $2,860; G. G. Osborne, $990; L. R. St. Vincent, $2,800; E. L. Schramek, $2,710; R. C. Torrens, $710; R. A. West, $3,650; G. Whittaker, $1,030. Those receiving $5 per diem were as follows: D. Jordan, $545; V. Lawlor, $1,125; E. A. Young, $1,820.

Suppliers receiving $10,000 or over

NOTE.—Payments to contractors on public works contracts of $5,000 or over and other special payments are described in detail under the relevant votes and are therefore not included in the following list.

MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH

Air Surveys Ltd., Edmonton, $20,594.30; Arctic Airlines Ltd., Edmonton, $73,673.39; Jas. H. Baillie Ltd., Pictou, N.S., $27,113.76; Bausch & Lomb Optical Co., Ltd., Toronto, $82,454.20; Government of Canada, Department of National Defence, $573,425.68, Department of Public Printing and Stationery, $285,652.93; Canadian Arsenals Ltd., Leaside, Ont., $10,852.97; Canadian General Electric Co., Ltd., Ottawa, $11,930.41; Canadian Kodak Sales Ltd., Toronto, $15,163.38; Canadian Laboratory Supplies Ltd., Montreal, $10,949.77; Canadian National Railways, Ottawa, $32,842.66; Canadian Pacific Air Lines Ltd., Montreal, $61,962.65; Canadian Pacific Railway Co., Ottawa, $15,439.26; Canadian Pulp and Paper Association, Montreal, $23,789.31; Hugh Carson Co., Ltd., Ottawa, $10,272.67; Geo. W. Crothers Ltd., Leaside, Ont., $12,162.85; Dominion Engineering Co., Ltd., Montreal, $26,130.86; C. Dwyer & Son, Pictou, N.S., $12,780.61; Perkin-Elmer Corporation, Glenbrook, Conn., U.S.A., $20,195.50; Fisher Scientific Co., Ltd., Montreal, $12,234.71; Imperial Oil Ltd., Leaside, Ont., $14,958.49; Instruments Ltd., Ottawa, $30,720.16; Kermath (Canada) Ltd., Toronto, $10,208.44; The Loewy Engineering Co. of Canada, Ltd., Montreal, $31,379.73; David A Mason, Tancook Island, N.S., $18,303.00; Midland Boat Works, Midland, Ont., $77,827.06; Northern Wings Ltd., Seven Islands, Que., $14,997.53; Nortrac Equipment Ltd., Toronto, $14,391.04; Ontario Hughes-Owens Co., Ltd., Ottawa, $103,080.11; Peacock Bros. Ltd., Lasalle, Que., $18,952.90; Philips Industries Ltd., Montreal, $15,690.95; Photographic Survey Co., Ltd., Toronto, $124,996.79; Pictou Foundry and Machine Co., Ltd., Pictou, N.S., $25,169.96; Rocanco Engineering Co., Ltd., Vancouver, $25,036.74; Sears Ltd., Montreal, $29,758.53; Smith Bros. Foundry Ltd., Victoria, $16,529.47; Spartan Air Services Ltd., Ottawa, $65,637.58; Tractors & Equipment Ltd., Fredericton, $11,588.25; Upton Bradeen & James Ltd., Montreal, $11,127.99; Vancouver Island Coals Ltd., Nanaimo, B.C., $15,984.05; Western Water Wells Ltd., Calgary, Alta., $26,901.61; Williamson Co. of Canada, Ltd., Toronto, $16,552.92; S. E. Woods Ltd., Hull, Que., $11,354.09; Yarrows Ltd., Victoria, $10,486.05.

LANDS AND DEVELOPMENT SERVICES BRANCH

J. D. Adams Limited, Paris, Ont., $15,978.32; Allis-Chalmers Rumely Limited, Calgary, Alta., $79,673.06; Arctic Wings Limited, Churchill, Man., $14,103.04; Armco Drainage & Metal Products of Canada Ltd., Guelph, Ont., $91,278.68; The J. H. Ashdown Hardware Co. Ltd., Winnipeg, $20,800.74; Banff Motors Limited, Banff, Alta., $15,369.09; A. M. Berry & Company, Edmonton, $45,640; Brewster Industries Ltd., Banff, Alta., $17,902; The British American Oil Company Limited, $32,028.23; Brunner, Mond Canada, Limited, Amherstburg, Ont., $63,578.32; Burns & Co., Limited, Calgary, Alta., $42,550.99; Calgary Power Ltd., $11,104.07; Government of Canada—Department of National Defence, $22,180.29, National Film Board, $38,431.05, Department of Public Printing and Stationery, $113,876.91; Canada Cement Company Limited, Montreal, $23,304.17; Canada Creosoting Company Limited, Montreal, $30,889.97; Canadian Pacific Air Lines Limited, $10,903.50;

Canadian Wood Pipe & Tanks Ltd., Vancouver, $15,515.98; The Dominion Road Machinery Co., Limited, Goderich, Ont., $55,383.16; Hancock-Jones Lumber Co., Ltd., Edmonton, $19,959.90; Hayward Lumber Co., Ltd., Edmonton, $14,613.98; Horne & Pitfield Ltd., Calgary, Alta., $22,799.63; Hudson's Bay Company, $945,185.99; Hudson's Bay Vicariate Transport Ltd., Churchill, Man., $35,920.53; Imperial Oil Limited, $110,888.52; The Lounsbury Company Limited, Moncton, N.B., $31,547.05; Maritime Steel & Foundries Limited, New Glasgow, N.S., $80,655.28; Marshall-Wells Company Limited, Winnipeg, $63,141.97; McColl-Frontenac Oil Company Limited, $13,057.26; Modern Motors Ltd., Prince Albert, Sask., $12,975.93; National Iron Corporation Limited, Toronto, $14,600.38; Charles Niedner's Sons Limited, Coaticook, Que., $40,841.89; Northern Transportation Company Limited, Edmonton, $19,018.10; Pacific Coast Pipe Co., Ltd., Vancouver, $12,471.74; Shell Service Station, Jasper, Alta., $24,870.27; Talyor & Drury Ltd., Whitehorse, Y.T., $13,119.51; Thompson & Sutherland Limited, North Sydney, N.S., $10,000.31; Union Tractor and Equipment Co., Ltd., Calgary, Alta., $33,489.79; Unwin's Limited, Banff, Alta., $29,842.56; Jack Watson & Company Limited, Montreal, $23,703.93; Westeel Products Limited, Montreal, $103,650.48; Western Grocers Limited, Calgary, Alta., $22,803.32; Wilkinson & McClean Ltd., Calgary, Alta., $80,459.46.

Indian Affairs Branch

J. D. Adams, Ltd., Paris, Ont., $14,141; J. H. Ashdown Hardware Co., Winnipeg, $23,247.38; Atlantic Trading Co., Restigouche, Que., $11,776.20; Beaver Lumber Co., Winnipeg, $37,811.80; G. Buffam, Edmonton, $10,025; G. Burchill & Sons, South Nelson, N.B., $17,967.98; J. C. Burger Lumber Co., Edmonton, $10,806.15; Government of Canada—War Assets Corporation, $24,069.51; Canada Cement Co., Montreal, $19,307.22; Canada Packers, Ltd., Toronto, $49,580.35; Canadian Fairbanks Morse, Montreal, $17,256.30; Canadian National Railways, Montreal, $10,929.07; Canadian Pacific Railway Co., Montreal, $27,720.09; A. Chene & Fils, Oka, Que., $13,890.22; Cockshutt Plow Co., Brantford, Ont., $12,240.33; Community Store, Shubenacadie, N.S., $21,891.67; A. Core & Fils, Rimouski, Que., $12,439.28; John Deere Plow Co., Ltd., Welland, Ont., $16,972.15; Dominion Road Machinery, Goderich, Ont., $15,661.85; Dominion Textile Co., Montreal, $16,148.36; T. Eaton Co., Ltd., Toronto, $29,194.09; Eskasoni Community Store, Eskasoni Chapel, N.S., $20,914.59; A. Fennell & Son, Newbury, Ont., $15,281.89; Mrs. Margaret Fraser, Rexton, N.B., $11,897.63; R. J. Fyfe Equipment, Regina, $21,825.14; J. A. & F. Gagnon Ltd., Cross Point, Que., $12,483.76; Gainers' Ltd., Calgary, Alta., $30,204.17; E. G. Garner, Calgary, Alta., $60,000; J. M. Garland & Sons, Ottawa, $11,940.65; C. H. Gilbert, Wiarton, Ont., $10,099.85; Hayward Lumber Co., Edmonton, $14,721.74; R. T. Holman, Ltd., Summerside, P.E.I., $10,999.90; Holterman & Sons, Quinton, Sask., $10,950.40; Horne & Pitfield, Ltd., Edmonton, $15,109.55; Hudson's Bay Co., Winnipeg, $344,861.42; Imperial Oil Ltd., Toronto, $41,612.09; International Harvester Co., Hamilton, Ont., $24,474.20; Johnson Transport, Ltd., Ilford, Man., $13,063.03; T. Lamb & Lamb's Store, The Pas, Man., $23,260.49; Larson & Richmond, Punnichy, Sask., $10,942.83; MacDonald's Construction, Ltd., Winnipeg, $17,948.16; G. Maloney, Mingan, Que., $10,540.95; Province of Manitoba, $56,601.43; Marshall-Wells, Ltd., Winnipeg, $14,885.51; Massey-Harris, Co., Ltd., Toronto, $31,958.12; Mistassini Trading Co., Mistassini, Que., $18,802.15; Monarch Lumber Co., Winnipeg, $22,772.95; North American Buildings, Winnipeg, $13,994.75; North American Lumber Co., Winnipeg, $46,818.78; Park-Hannesson, Ltd., Winnipeg, $38,776.49; Paulin Chambers Co., Ltd., Winnipeg, $19,913.77; Philpott, Evitt & Co., Prince Rupert, B.C., $23,501.60; Precision Housing Co., Ltd., Vancouver, $10,925.37; Prefabricated Buildings, Ltd., Vancouver, $63,112.21; Reliance Lumber Co., Vancouver, $27,486.86; Rhame Bros., Ltd., London, Ont., $11,627.76; Robin Hood Flour Mills, Ltd., Montreal, $36,606.16; Province of Saskatchewan, $35,214.73; Searle Grain Co., Ltd., Winnipeg, $19,407.77; The Shawinigan Water & Power Company, Ste. Theresa, Que., $11,546.45; Smith & Chapple, Ltd., Chapleau, Ont., $14,669.72; Swift Canadian Co., Ltd., Toronto, $52,632.50; Taylor & Drury, Whitehorse, Y.T., $30,346.82, Valley Lumber Yards, New Westminster, B.C., $23,908.31; Vilas Furniture Co., Ltd., Cowansville, Que., $21,113.92; Western Grocers, Ltd., Winnipeg, $27,105.41; R. Weston, Cardston, Alta., $20,485.80.

Immigration Branch

Boutillier, Ltd., Halifax, $13,651.28; Government of Canada, Post Office Department, $12,913.51, Department of Public Printing and Stationery, $163,059.19; W. A. Maling Co. Ltd., Halifax, $10,727.53; Microfilming Services, Toronto, $23,036; Trollope and Colls, Ltd., London, England. $78,599.34.

Appendix 1

EASTERN ROCKIES FOREST CONSERVATION BOARD

(Established under the Eastern Rocky Mountain Forest Conservation Act and Operating under Agreement between the Dominion and the Province of Alberta)

Statement of Assets and Liabilities as at March 31, 1949

Assets			Liabilities and Proprietary Interest				
Cash on Hand and in Bank		20,648 33	Liabilities				
Accounts Receivable		5,064 09	Accounts Payable:				
Inventories, at cost:			Province of Alberta		5,064 09		
Loose tools and small equipment	5,006 92		Government of Canada—				
Construction materials and supplies	3,540 36		Advances provided under authority of:				
		8,547 28	Section 8(1) of the Act, for capital expenditures	382,394 76			
Deposits and Prepaid Expenses:			*Less:* Disbursements, per Schedule I	368,163 88			
Deposits	5,624 30				14,230 88		
Prepaid insurance, etc	933 11		Vote 172, contribution towards annual maintenance expenses	123,290 31			
		6,557 41	*Less:* Disbursements, per Schedule II	116,872 86			
Fixed Assets					6,417 45		
Capital improvements and works, per Schedule I		219,370 79				20,648 33	
Moveable equipment, etc., per Schedule IV	241,459 89						25,712 42
Less: Provision for depreciation	38,210 84		Reserved for Employees' Retirement Fund				624 30
	203,249 05		Deferred Liability, for equipment taken over from the Province, to be discharged on termination of the agreement				30,537 37
		422,619 84					56,874 09
			Proprietary Interest*				
			Balance at March 31, 1949, per Schedule III				406,562 86
		$ 463,436 95					$ 463,436 95

Note:

*Section 20 of the Schedule to the Act provides that upon termination of the agreement with the Province, which is for a period of not less than the twenty-five years ended 1973, (*a*) all improvements or works resulting from the carrying out of the programmes of the Board shall belong to the Province; (*b*) all other property acquired by the Board shall belong to the Dominion.

Certified correct.

J. D. MIDDLEMASS,
Secretary.

Approved on behalf of the Board.

HOWARD KENNEDY,
Chairman.

I have examined the accounts of the Eastern Rockies Forest Conservation Board for the year ended March 31, 1949, and have obtained all the information and explanations I have required. In my opinion, the above statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Board's affairs as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Board.

WATSON SELLAR,
Auditor General.

EASTERN ROCKIES FOREST CONSERVATION BOARD—*Continued*

SCHEDULE I

Statement of Capital Expenditure, to March 31, 1949, from Funds Provided by the Government of Canada as authorized under Section 8(1) of the Act

For the location and construction of forest improvements, the making of a forest inventory, reforestation, and such other works and services as the Board may consider necessary in that area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River, as more definitely described in the appendix to the Act. The total expenditure is not to exceed $6,300,000 during the six years ended April 1, 1954.

Improvements and Works:		
New Construction—		
Buildings	6,757 52	
Roads and trails	156,831 63	
		163,589 15
Additions and Relocations—		
Buildings	4,261 96	
Roads and trails	48,784 68	
		53,046 64
Other Expenses—		
Meteorological stations	42 02	
Visibility mapping	22 68	
Film production	1,250 00	
Radio survey	1,420 30	
		2,735 00
		219,370 79
Moveable Equipment:		
Cars and trucks	52,529 98	
Tractors and heavy equipment	69,889 57	
Radio equipment	4,226 48	
Forestry equipment	6,455 63	
Camp and miscellaneous equipment	7,659 00	
Office furniture and equipment	1,824 36	
		142,585 02
Additions to Stores and Other Inventories:		
Construction materials and supplies	3,540 36	
Loose tools and small equipment	2,667 71	
		6,208 07
Total		$ 368,163 88

EASTERN ROCKIES FOREST CONSERVATION BOARD—*Continued*

SCHEDULE II

Statement of Disbursements for Forest Maintenance, Protection and Management for the year ended March 31, 1949

	Disbursed by The Board	The Province	Total
Maintenance Expenses:			
Salaries	32,280 95	100,715 45	132,996 40
Automotive expense	8,295 18	9,514 67	17,809 85
Wages	358 06	9,177 71	9,535 77
Travel	2,327 46	5,845 61	8,173 07
Printing, stationery and office supplies	6,516 10	589 36	7,105 46
Workmen's compensation	97 00	4,094 25	4,191 25
Miscellaneous supplies and expenses	600 00	1,816 00	2,416 69
Rental	3,627 00	77 15	3,704 15
Repairs and replacements (other than autos)	338 87	2,233 69	2,572 56
Board office alterations	1,863 30		1,863 30
Freight express and cartage	1,174 03	496 73	1,670 76
Special services	1,124 37		1,124 37
Postage and excise	209 83	554 00	763 83
Camp supplies	643 86		643 86
Provision for retirement fund	624 30		624 30
Telegrams and telephones	323 78	299 57	623 35
Other expenses	547 90	166 24	714 14
Interest earned on deposit with W.C. Board	*14 42*		*14 42*
	60,938 26	135,580 43	196,518 69
Fixed Assets:			
Buildings—Columbia Ice Fields Gauge House	586 80		586 80
Cars and trucks	26,534 30	5,055 52	31,589 82
Engineering equipment	3,342 68		3,342 68
Forestry equipment	3,233 60	744 00	3,977 60
Camp and miscellaneous equipment	4,675 21	4 46	4,679 67
Office furniture and equipment	2,284 08	173 83	2,457 91
	40,656 67	5,977 81	46,634 48
Deposit with the W.C. Board	2,500 00		2,500 00
Increase in inventory of loose tools and small equipment	1,965 97		1,965 97
Prepaid Expenses:			
Unemployment insurance stamps	1 18		1 18
Insurance	931 93		931 93
	933 11		933 11
Total disbursements	$ 106,994 01	$ 141,558 24	$ 248,552 25

Contributed as follows:

The Province of Alberta—as required by Section 8(*b*) of the Act, being the amount derived by the Province from the surface rights in the area under the Board's jurisdiction	131,679 39
Dominion of Canada—by Vote 172 (Voted $175,000 *less* unexpended portion $58,127.14)	116,872 86
Total contributions	$ 248,552 25

NOTE: By Section 5 of the Schedule to the Act, the remuneration and expenses of the members of the Board are to be paid by the government by whom each is respectively appointed. Such expenses are, therefore, not included above.

EASTERN ROCKIES FOREST CONSERVATION BOARD—*Continued*

SCHEDULE III

Statement of Proprietary Interest as at March 31, 1949

Balance at March 31, 1948:			
Fixed assets		21,703 02	
Loose tools and small equipment		373 24	
Deposit with the Workmen's Compensation Board		2,500 00	
			24,576 26
Accretions during the year:			
On capital account, per Schedule I—			
Improvements and works	219,370 79		
Moveable equipment, etc.	142,585 02		
Additions to stores and other inventories	6,208 07		
		368,163 88	
On maintenance account, per Schedule II—			
Fixed assets	46,634 48		
Further deposit with the Workmen's Compensation Board	2,500 00		
Increase in inventories	1,965 97		
Prepaid expenses	933 11		
		52,033 56	
		420,197 44	
Deduct: Provision for depreciation of fixed assets during the year, per Schedule IV		38,210 84	
			381,986 60
Total transferred to Balance Sheet			$ 406,562 86

EASTERN ROCKIES FOREST CONSERVATION BOARD—*Concluded*

SCHEDULE IV

Fixed Assets as at March 31, 1949

	Book Value—Cost, as at March 31, 1949			Provision for Depreciation to March 31, 1949		Depreciated Value
	For maintenance purposes	For capital purposes	Total	Rate	Amount	
				%		
Moveable Equipment—						
Cars and trucks	44,540 42	52,529 98	97,070 40	20	19,414 07	77,656 33
Tractors and heavy equipment		69,889 57	69,889 57	20	13,977 91	55,911 66
Engineering equipment	8,225 04		8,225 04	10	822 50	7,402 54
Radio equipment		4,226 48	4,226 48	20	845 29	3,381 19
Forestry equipment	4,626 66	6,455 63	11,082 29	10	1,108 22	9,974 07
Camp and miscellaneous equipment	5,605 90	7,659 00	13,264 90	10	1,326 48	11,938 42
*Equipment taken over from the Province		30,537 37	30,537 37	Nil		30,537 37
Office furniture and equipment	4,752 68	1,824 36	6,577 04	10	657 69	5,919 35
Buildings—						
Columbia Ice Fields Gauge House	586 80		586 80	10	58 68	528 12
Totals	$68,337 50	$173,122 39	$241,459 89		$38,210 84	$203,249 05

NOTE: *Entered at depreciated value as at April 1, 1948.

Appendix 2

INDIAN TRUST FUNDS

Statement of Receipts and Disbursements for year ended March 31, 1949

Capital Accounts

Balance April 1, 1948		14,360,762 80
Receipts—		
Land sales, principal	392,360 61	
Timber dues	292,362 14	
Loan repayments	25,224 72	
Miscellaneous	216,969 76	
		926,917 23
		15,287,680 03
Disbursements—		
Cash distribution of timber dues, etc.	44,319 27	
Enfranchisements	72,086 32	
Loans	52,300 71	
Construction	50,535 37	
Timber fire protection	3,880 90	
Provincial reversionary land rights	350,000 00	
Miscellaneous	81,269 09	
		654,391 66
Balance, March 31, 1949		$ 14,633,288 37

Revenue Account

Balance, April 1, 1948		4,200,686 47
Receipts—		
Interest from Government	938,803 81	
Rentals, etc.	437,665 79	
Interest on land sales and timber	23,629 48	
Savings deposits	107,633 22	
Loan repayments	6,896 20	
Miscellaneous, including fines, sales of handicraft, proceeds of estates, Government grant, road grants, fur project	391,117 93	
		1,905,746 43
		6,106,432 90
Disbursements—		
Cash distribution of interest, rentals, etc.	572,566 90	
Relief, hospital and medical fees	477,095 68	
Savings withdrawals	93,765 79	
Road repairs	94,464 16	
Farm implements and repairs, seed grain, feed and livestock	253,751 61	
Miscellaneous, including expenses re fines, handicraft, proceeds of estates, Government grant, road grants, fur project	605,435 53	
		2,097,079 67
Balance, March 31, 1949		$ 4,009,353 23

In addition to the cash balance in the Funds, $204,373.50 is owing on land sale agreements, $99,284.43 on account of Band loans and $5,129.66 on timber sales. Current rental leases, if payments are made as they mature, should produce $2,138,632.18.

The above accounts represent 480 Band accounts, each of which is a separate trust. All administrative expenses are charged to parliamentary appropriations.

Appendix 3

NORTHWEST TERRITORIES POWER COMMISSION

Balance Sheet as at March 31, 1949

ASSETS			
Current			
Cash on hand and in Bank		93,360 94	
Advances Outstanding		640 79	
Accounts Receivable		50,000 00	
Postage and Unemployment Insurance Stamps on hand		142 28	
(1) Inventories:			
Materials and Supplies	65,606 46		
Returnable Containers	7,825 00		
		73,431 46	
			217,575 47
Claims Pending			238 12
Fixed			
Undistributed Cost of Production Plant, Transmission Line, Step-down Station, Dams, Spillways, Staff Quarters and Construction Plant			4,485,295 24
Deferred Charges			
Prepaid Insurance			1,663 00
			$ 4,704,771 83

(1) Inventories are based on an Inventory as of 30 September 1948, and, with the exception of Kitchen Supplies, have not been adjusted as at March 31, 1949.

Certified correct.

A. D. WYMBS,
Accountant.

LIABILITIES			
Current			
Accounts Payable		21,969 74	
Accrued Salaries and Wages		4,092 85	
Unclaimed Wages		28 00	
			26,090 59
Long Term Debt			4,615,000 00
Government of Canada 3 1/8% loan—secured by Certificate of Indebtedness.			
Surplus (Schedule "B")			63,681 24
			$ 4,704,771 83

Approved.

J. M. WARDLE,
Chairman.

I have examined the accounts of the Northwest Territories Power Commission for the 6 month period ended March 31, 1949, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Power Commission's affairs as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

WATSON SELLAR,
Auditor General.

NORTHWEST TERRITORIES POWER COMMISSION—*Continued*

SCHEDULE "B"

Surplus Account

Net Income for period September 1, 1948 to March 31, 1949 (Schedule "C")	63,681 24
Surplus, March 31, 1949	$ 63,681 24

SCHEDULE "C"

Statement of Income and Expenditure for the Period September 1, 1948 to March 31, 1949

	Power	Total
Operating Income		
Operating Revenues		
Mines	90,258 10	90,258 10
Operating Revenue Deductions		
Operating Expenses (Schedule "D")		27,463 98
Net Operating Revenue		62,794 12
Add		
Other Income		
Rental of Cottages	401 00	
Rental of Staff House Rooms	486 12	
		887 12
Net Income for period ending March 31, 1949 transferred to Surplus Account, Schedule "B"		$ 63,681 24

NORTHWEST TERRITORIES POWER COMMISSION—*Concluded*

SCHEDULE "D"

Expenditures for the Period September 1, 1948 to March 31, 1949

Production of Power		
Operation:		
Salaries and Wages	14,201 36	
Employer's Contribution to:		
Superannuation Fund	618 47	
Unemployment Insurance	40 55	
Workmen's Compensation	138 49	
Hospitalization	99 00	
Medical Services	22 00	
Supplies	359 62	
Miscellaneous	48 82	
		15,528 31
Maintenance:		
Accessory Electrical Equipment	60 33	
Miscellaneous Power Plant Equipment	45 17	
		105 50
Transmission Line Expenses		
Operation:		
Salaries and Wages	1,507 26	
Employer's Contribution to:		
Superannuation Fund	90 44	
Unemployment Insurance	6 16	
Workmen's Compensation	25 40	
Hospitalization	13 50	
Medical Services	3 00	
Supplies	2 07	
		1,647 83
Maintenance:		
Miscellaneous		12 78
General Plant Expenses		
Operation:		
Gas, Oil and Lubricants		27 86
Maintenance:		
Structures and Improvements		137 00
Miscellaneous		52 03
Administrative and General Expenses		
Salaries—Executives and Officers	2,660 00	
Travelling Expenses	2,697 51	
Advertising	40 10	
Telephone and Telegraph	149 88	
Postage	117 76	
Stationery and Office Supplies	1,480 82	
Special Services	1,400 00	
Employer's Contribution to:		
Superannuation Fund	159 60	
Workmen's Compensation	20 85	
Freight and Express	116 21	
Miscellaneous	256 62	
Net Cost of Rations—Staff Dining Room	853 32	
		9,952 67
Total Operating Expenses transferred to Income and Expenditure, Schedule "C" ..		$ 27,463 98

1948-49

PUBLIC ACCOUNTS

PART II

N

DEPARTMENT OF NATIONAL DEFENCE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

39882—23½

DEPARTMENT OF NATIONAL DEFENCE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	13,857,453 44	
Demobilization and Reconversion	254,947,359 14	
		268,804,812 58
Revenues—		
Ordinary	330,304 32	
Special Receipts	3,653,521 67	
		3,983,825 99
Net Charge		$264,820,986 59

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[3] Other Loans and Investments—			
(*b*) To United Kingdom and Other Governments	445,128 12	*416,378 06*	28,750 06
(*d*) Miscellaneous	28,099 60	*2,507 91*	25,591 69
	$ 473,227 72	$ *418,885 97*	$ 54,341 75
LIABILITIES			
[9] Floating Debt—			
(*d*) Outstanding Cheques and Warrants	9,860 67	*201 63*	9,659 04
[10] Deposit and Trust Accounts—			
(*c*) Miscellaneous	10,111,634 19	*7,466,508 01*	2,645,126 18
[11] Insurance, Pension and Guaranty Accounts—			
(*c*) Pension and Retirement Funds	14,487,083 31	15,254,736 05	29,741,819 36
[12] Deferred Credits	260,276 13	133,503 03	393,779 16
[13] Sundry Suspense Accounts	1,103,386 77	*239,042 37*	864,344 40
	$ 25,972,241 07	$ 7,682,487 07	$ 33,654,728 14

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page N—26 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
ARMY, NAVAL AND AIR SERVICES		
Ordinary Revenue—		
A Return on Investments	961 62	
B Refunds of Expenditure	2,712 34	19,638 93
C Miscellaneous	326,630 36	545,701 22
Total Ordinary	330,304 32	565,340 15
Special Receipts—		
D Refunds of Previous Years' War and Demobilization Expenditures	1,830,889 56	38,136,834 15
E Miscellaneous War, Demobilization and Reconversion Revenues	1,737,430 22	2,612,067 53
Total (Army, Naval and Air Services)	3,898,624 10	41,314,241 83
DEFENCE RESEARCH BOARD		
Ordinary Revenue—		
Miscellaneous		28 09
Special Receipts—		
F Refunds of Previous Years' War and Demobilization Expenditures	17,302 58	4,033 96
G Miscellaneous War, Demobilization and Reconversion Revenues	67,899 31	41,849 80
Total (Defence Research Board)	85,201 89	45,911 85
Grand Total	$ 3,983,825 99	$ 41,360,153 68

Details

ARMY, NAVAL AND AIR SERVICES

Ordinary Revenue—

A Return on Investments:

Air Services—

Interest payments from Saskatchewan Power Commission in respect of outstanding balances on loan and on agreement of sale 961 62

B Refunds of Previous Years' Expenditures:

Army Services, $2,432.33; Naval Services, $280.01 ..... 2,712 34

C Miscellaneous:

Army Services—

Pension contributions, Militia Pension Act, 1901, $162,868.73; sundries, $174.09 163,042 82

Naval Services—

Pension contributions, Militia Pension Act, 1901, $68,836.10; sundries, $301.83 69,137 93

Air Services—

Pension contributions, Militia Pension Act, 1901, $94,413.61; sundries, $36.... 94,449 61

326,630 36

Total Ordinary 330,304 32

Special Receipts—

D Refunds of Previous Years' War and Demobilization Expenditures:

Army Services—

Portion applicable to the Department of National Defence of refund by the Government of the United States of advances made by Canada in excess of amounts required to cover the cost of supplies and services furnished under lend lease and related programs (including the Canpay program), $109,319.23; refund received from the Government of the United States in

ARMY, NAVAL AND AIR SERVICES—*Concluded*

connection with the purchase of surplus United States equipment and supplies located in Canada, a portion of which was withdrawn by the United States, $74,769.32; amount of Government contribution over-credited to the Permanent Forces Pension Account in the fiscal year 1947-48 for the period October 1, 1946, to March 31, 1948, $247,504.75; repayment by Department of External Affairs for Netherlands currency supplied to that Department, $194,128.80; miscellaneous refunds, $322,298.67..... 948,020 77

Naval Services—

Refund of unused portion of advance made in the fiscal year 1947-48 to British Admiralty, $57,579.31; refunds on contracts resulting from cost audit or renegotiation, $34,330.56; amount of Government contribution over-credited to the Permanent Forces Pension Account in the fiscal year 1947-48 for the period October 1, 1946, to March 31, 1948, $195,174.90; miscellaneous refunds, $54,150.74..... 341,235 51

Air Services—

Refund of unused funds on deposit with the War Assets Administration of the Government of the United States, $31,101.04; amount of Government contribution overcredited to the Permanent Forces Pension Account in the fiscal year 1947-48 for the period October 1, 1946, to March 31, 1948, $29,103.45; refunds on contracts resulting from cost audit or renegotiation, $174,732.78; proceeds from sale of material and equipment supplied to other Departments and other Governments, $50,122.14, firms and individuals, $59,499.05; miscellaneous refunds, $197,074.82 ..... 541,633 28

1,830,889 56

E Miscellaneous War, Demobilization and Reconversion Revenues:

Army Services—

Sundry privileges, licences and permits, $506,605.81; receipts from wireless stations, $100,796.17; labour charges, $7,609.10; sundry sales, $3,849.90; purchase of discharge, $51,458.75; Royal Military College cadet fees, $10,000; miscellaneous, $172,881.12 ..... 853,200 85

Naval Services—

Sundry privileges, licences and permits, $37,085.48; sundry sales, $895.12; labour charges, $7,370.01; H.M.C.S. *Royal Roads* Naval College cadet fees, $55.260; purchase of discharge, $6,865; laundry services, Halifax Naval laundry, $17,554.49; miscellaneous, $20,351.93..... 145,382 03

Air Services—

Sundry privileges, licences and permits, $15,675.26; sundry sales, $443,290.96; landing fees, rental of hangar space, etc., $42,534.18; rental of stores and equipment, $4,124.51; laundry services, $15,212.74; hospitalization charges, $3,217.86; purchase of discharge, $51,861.12; miscellaneous, $162,930.71..... 738,847 34

1,737,430 22

Total (Army, Naval and Air Services) $3,898,624 10

Certified correct.

C. M. DRURY,
Deputy Minister of National Defence.

DEFENCE RESEARCH BOARD

Special Receipts—

F Refunds of Previous Years' War and Demobilization Expenditures:
Amount of unexpended balance of Extramural Research Grants, $4,500.10; miscellaneous, $12,802.48 ..... 17,302 58

G Miscellaneous War. Demobilization and Reconversion Revenues:
Sundry sales, $66,015.48; labour charges, $14,25; miscellaneous, $1,869.58 ..... 67,899 31

Total (Defence Research Board) ..... $ 85,201 89

Certified correct.

O. M. SOLANDT,
Chairman, Defence Research Board.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
N–12	Stat.	Minister of National Defence—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
		GENERAL SERVICES			
N–12	231	Grants to Military Associations and Institutes, as detailed in the Estimates	116,950 00	115,200 00	112,600 00
N–13	232	Miscellaneous Maintenance and Adjustments (War of 1914–18)	26,668 00	26,305 73	26,183 39
N–13	233	Battlefields Memorials	57,230 00	45,686 79	43,880 18
N–13	Stat.	Exchequer Court Awards	19,752 03	19,752 03	224 90
		PENSIONS AND OTHER BENEFITS			
		Civil Pensions—			
N–14	234	Robert Allen	192 50	192 50	192 50
N–14	235	Walter Pettipas	515 90	515 90	515 90
N–14	236	Florence Walker	360 00	360 00	360 00
N–14	237	Arnold Truman Townsend	420 00	.....	301 45
N–14	238	Michael Mountain	420 00	420 00	420 00
N–14	239	Mrs. Alice Smuck	480 00	480 00	480 00
N–14	240	Mrs. Mary Whittington	200 00	200 00	200 00
N–14	241	Mrs. Eleanor F. Nixon	1,287 55	1,287 55	1,287 55
N–14	Stat.	Annuity to the widow of the late Honourable Norman McLeod Rogers	2,500 00	2,500 00	2,500 00
N–14	Stat.	Transfers of Pension Contributions	893,953 18	893,953 18	408,883 14
		Militia Pension Act—			
N–15	Stat.	Pensions payable under Parts 1-4	4,862,667 64	4,862,667 64	4,650,713 56
N–15	242, 604	Government's Contribution to the Permanent Forces Pension Fund	8,003,602 00	7,867,161 68	7,313,424 00
N–15	Stat.	Gratuities to families of deceased employees	8,770 44	8,770 44	5,026 00
		Total Ordinary	14,007,969 24	13,857,453 44	12,579,192 57
		DEMOBILIZATION AND RECONVERSION			
N–15	243, 780, 605	To provide for the orderly establishment and organization of the Defence Forces of the Army, Navy and Air Services on a peacetime basis, and to authorize total commitments for this purpose of $319,259,121, including authority, notwithstanding section 29 of the Consolidated Revenue and Audit Act, to make commitments for the current year of $259,321,093, and commitments for future years of $71,646,028 against which commitments it is estimated that actual expenditures in 1948–49 will not exceed	241,705,098 00	238,841,374 00	181,609,143 48
N–16	606	*To authorize payment to the International Committee of the Red Cross of $98,081.58	1 00		
N–24	Stat.	Exchequer Court Awards	73,465 95	73,465 95	114,072 67
N–25	244, 781	Defence Research and Development, subject to allocation by the Treasury Board and to authorize commitments against future years in the amount of $1,000,000	19,797,392 00	16,032,519 19	6,024,019 52
		Expenditures: from Appropriations not required for 1948–49	.....	.....	323,486 25
		Total Demobilization and Reconversion	261,575,956 95	254,947,359 14	188,070,721 92
		Grand Total	$275,583,926 19	$268,804,812 58	$200,649,914 49

*Complete title is shown in the following details.

DEMOBILIZATION AND RECONVERSION

Estimates, Allotments and Expenditures—Summary by Services

See Page		Estimates	Allotments	Expenditures
	VOTES 243, 780, 605, 606, AND SUNDRY STATUTORY AUTHORITIES—ARMY, NAVAL AND AIR SERVICES			
	GENERAL SERVICES			
N–15	Departmental Administration	1,922,615 00	1,938,683 00	1,907,872 60
N–16	Imperial War Graves Commission	218,160 00	264,342 00	263,686 93
N–16	To authorize payment to the International Committee of the Red Cross of $98,081.58, being moneys held in trust on behalf of former German and Italian prisoners of war and Japanese internees	1 00	1 00	
		2,140,776 00	*2,203,026 00*	*2,171,559 53*
	ARMY SERVICES			
N–16	Canadian Army—Active Force	44,817,987 00	53,230,339 68	53,229,040 77
N–16	Canadian Army—Reserve Force (including Canadian Officers Training Corps)	8,718,134 00	6,869,195 08	6,830,648 92
N–17	Canadian Army Cadets	813,117 00	546,826 00	542,924 89
N–17	Canadian Army—General	39,324,439 00	33,969,015 69	33,841,103 71
N–18	Northwest Territories and Yukon Radio System	1,358,541 00	1,475,470 91	1,439,800 26
N–18	Northwest Highway System	5,043,172 00	5,419,808 14	5,395,828 73
N–19	Royal Military College	1,105,985 00	564,719 50	543,903 55
N–24	Exchequer Court Awards	50,345 67	50,345 67	50,345 67
		101,231,720 67	*102,125,720 67*	*101,873,596 50*
	NAVAL SERVICES			
N–19	Royal Canadian Navy	24,364,381 00	24,040,000 00	24,018,061 04
N–19	Royal Canadian Navy (Reserve)	2,469,096 00	1,763,000 00	1,750,857 78
N–20	Royal Canadian Sea Cadets	328,677 00	249,000 00	247,210 41
N–20	Royal Canadian Navy—General	27,419,749 00	19,674,115 00	18,024,599 18
N–21	Royal Canadian Naval College	564,491 00	625,000 00	609,045 09
N–24	Exchequer Court Awards	11,549 80	11,549 80	11,549 80
		55,157,943 80	*46,362,664 80*	*44,661,323 30*
	AIR SERVICES			
N–21	Royal Canadian Air Force (Regular)	31,761,917 00	34,410,349 12	34,406,297 15
N–21	Royal Canadian Air Force (Auxiliary)	2,753,192 00	1,067,527 82	1,067,496 84
N–22	Royal Canadian Air Cadets	413,251 00	231,331 34	231,331 34
N–22	Royal Canadian Air Force—General	44,581,260 00	39,338,686 50	38,982,832 63
N–23	Photographic Squadron	868,302 00	1,246,700 90	1,243,693 26
N–23	Northwest Staging Route	7,932,321 00	6,236,599 47	6,231,832 58
N–23	Goose Bay	3,334,428 00	3,129,010 92	3,090,070 63
N–24	Search and Rescue (including Navigational Aid)	9,207,878 00	5,415,376 93	4,943,235 71
N–24	Exchequer Court Awards	11,570 48	11,570 48	11,570 48
		100,864,119 48	*91,087,153 48*	*90,208,360 62*
	VOTES 244 AND 781, DEFENCE RESEARCH AND DEVELOPMENT			
N–25	Defence Research and Development, subject to allocation by the Treasury Board, and to authorize commitments against future years in the amount of $1,000,000	19,797,392 00	19,797,392 00	16,032,519 19
		279,191,951 95		
	Less:—Estimated amount, in respect of Votes 243, 780 and 605 only, for commitments nominally to fall due during 1948–49, in accordance with Army, Navy and Air programs detailed above, but not required for actual expenditure in that year	17,615,995 00		
	Total	$261,575,956 95	$261,575,956 95	$254,947,359 14

GENERAL COMMENTS

Purchases of Materials and Supplies.—With the exception of purchases made under local purchase authority granted to this Department, all purchases of materials and supplies were arranged through the Department of Trade and Commerce. The Minister of the latter Department is authorized to make use of the services of the Canadian Commercial Corporation for this purpose.

Advances—Canpay Program.—During the war, certain supplies were obtained from the Government of the United States of America through the Office of Lend Lease Administration and, on purchases of this nature (known as Canpay requisitions), advance payments were made to the United States Treasury. As at March 31, 1948, balances outstanding in respect of the various Services were, Army, $1,408,056.18, Naval, $3,147,706.24 Cr., Air, $2,648,479.52. During the fiscal year, a credit adjustment of $7,135.14 (Naval Services) increased the total balance of $908,829.46 to $915,964.60. Further adjustments in connection with the General Settlement of outstanding war accounts between the two Governments, as authorized by P.C. 623, February 8, 1949, reduced the amount to $109,319.23 which was received from the Government of the United States and credited to Special Receipts—see under Revenue.

Advances—Purchases of Equipment from the Government of the United States.—Under authority of various Orders in Council, advances amounting to $8,000,000 were made by the Services to the Government of the United States of America in 1945-46 and 1946-47 as payments on account for the purchase of selected items of equipment from United States War Reserve Stocks. During the fiscal year a refund of $31,101.04 was received and applied to the Air Force portion of these advances. Balances outstanding at the close of the fiscal year represent the estimated value of incomplete deliveries against commitments already made. The standing of these advances and the transactions in the current fiscal year are, in Canadian Funds, as follows:

Service	To be accounted for—March 31, 1948	Liquidations and Refunds 1948-49	To be accounted for—March 31, 1949
Army	284,065 28	52,492 55	231,572 73
Naval	51,974 80	9,338 69	42,636 11
Air	1,221,360 85	318,614 16	902,746 69
	$ 1,557,400 93	$ 380,445 40	$ 1,176,955 53

Advance payments totalling $47,428.77 were made on the purchase of equipment subsequent to the cut-off date of the War Surplus Program. Of these advances, $11,852.75 has been liquidated, leaving a balance of $35,576.02.

Advances—United Kingdom Government—British Admiralty.—During the fiscal year, an advance amounting to $1,978,720 was made to the British Admiralty under authority of P.C. 1572, March 31, 1949, in respect of accrued liabilities for stores and equipment supplied and services rendered the Royal Canadian Navy. No billings against this payment have been received.

The balance of the advance authorized by T.350281B., March 25, 1948, outstanding at the close of the fiscal year 1947-48, amounting to $1,747,535.16, was fully liquidated by the receipt of detailed invoices during the current fiscal year.

Damage Claims.—P.C. 43/1880, May 14, 1947, prescribes the procedure to be followed subsequent to March 31, 1947, in connection with payment of claims against the Crown arising out of the death or injury to persons or damage to property alleged to result from the negligence of any officer or servant of the Crown while acting within the scope of his duties or employment. Payments of $5,000 or over are listed below.

Name	Address	Amount of payment	Authority for payment
	ARMY SERVICES		
Town of Alliston	Alliston, Ont.	$ 10,200 00	T.365292B., Jan. 4, 1949
Barron, G. F.	Vancouver, B.C.	7,520 00	T.358616B., Aug. 24, 1948
City of Hamilton	Hamilton, Ont.	12,000 00	P.C. 106/288, Jan. 22, 1949
Joass, J. J.	London, England	7,250 00	T.352982B., May 7, 1948
Justesen, Hans Peter	Halifax, N.S.	5,386 50	P.C. 122/1288, Mar. 27, 1948
Quinn, Thomas	London, England	20,150 00	T.362342B., Nov. 12, 1948
Stone, William F., and Stone, Nessie	Prince Rupert, B.C.	6,500 00	T.361328B., Oct. 30, 1948
Jointly to Messrs. Wells and Philpot and Brown, F.H.	London, England	15,914 37	P.C. 109/888, Mar. 2, 1949
Workmen's Compensation Board, Nova Scotia	Halifax, N.S.	26,078 69	T.356099B., June 30, 1949

Acquisition of Lands and Buildings.—During the year the Department acquired certain lands and buildings by either direct purchase or expropriation. Payments of $100,000 or over are listed below:

Name	Location of Lands and Buildings	Amount of payment	Authority for payment
Finkelstein, Max and Wayland, C. H. (in trust)	Strathcona Hall, 772 Sherbrooke St., West, Montreal	$ 130,000 00	P.C. 1575, Mar. 31, 1949
Finkelstein, Max; The Young Men's Christian Association of McGill University; The Royal Institution for the Advancement of Learning; and Wayland, C. H. (in trust)	Strathcona Hall, 772 Sherbrooke St., West, Montreal	125,000 00	P.C. 1575, Mar. 31, 1949
Loblaw Groceterias Co., Ltd.	Loblaw Building, 445 Fleet Street West, Toronto	335,000 00	P.C. 1576, Mar. 31, 1949
Plume Canada Inc.	1055-1061 St. Gregoire St., Montreal	130,000 00	P.C. 2023, May 6, 1949

Transportation—Armed Services.—P.C. 76/4055, September 10, 1948, authorized an increase in Departmental rates for rail travel of service personnel from 2½ cents to 3 cents per mile for first class travel and from 1⅞ cents per mile to 2¼ cents for second class travel, effective October 1, 1948.

An increase in the amount allowed for meals for service personnel travelling by rail was authorized as follows: breakfast $1 to $1.25; lunch $1 to $1.50; dinner $1.25 to $1.75. This increase was effective September 15, 1948.

P.C. 45/5570, December 1, 1948, authorized reimbursement to officers and other ranks of a portion of their return transportation on one occasion only in each leave year. This concession was effective on November 18, 1948.

Northern Allowances—Civilians.—Due to the difficulty of obtaining staff for northern points, regulations were established for payment of northern allowances to civilian employees in specially designated areas. The authority for these allowances was P.C. 5912, December 21, 1948, and the effective date January 1, 1949. They are not regarded as salary for purposes of the Civil Service Superannuation Act and are subject to income tax. Generally speaking the rates range from $1.25 per diem for single employees paid prevailing rates to $1,500 per annum to married employees in a full time position at a stated annual salary. Perquisites in the form of house, fuel, light or rations are taken into consideration in the granting of all such allowances.

Regulations in respect of special allowances for employees stationed at Churchill, Man. which were authorized by P.C. 246/1255, March 16, 1949, are generally similar to those for northern allowances except that the minimum rate is 60 cents per day and the maximum $720 per annum.

Special allowances under authority of various Orders in Council are paid to Federal civil servants at Prince Rupert and Prince George, B.C., or the immediately surrounding area. This allowance is at the rate of $180 per annum providing the total annual compensation does not exceed $3,000.

Inter-Governmental arrangements between the Governments of the United Kingdom and Canada—Hospitalization, Medical and Dental Attention.—P.C. 99/5966, December 24, 1948, approves reciprocal arrangements between Canada and the United Kingdom, for full medical and dental treatment of Canadian Armed Forces personnel in British service installations, hospitals and clinics in the United Kingdom and other parts of the world on a non-recoverable basis.

The arrangements provide that members of the Canadian Armed Forces in the United Kingdom shall, under the National Health Service, receive medical and dental treatment including hospitalization from civilian facilities without cost; and that all United Kingdom Armed Forces personnel shall be afforded the same medical and dental treatment from Canadian sources as is supplied to Canadian Armed Forces personnel, such treatment, including hospitalization, to be accepted as a charge by the Government of Canada.

PAY AND ALLOWANCES—ARMY, NAVY AND AIR

The rates of pay and marriage allowance in effect as at April 1, 1948, detailed in the Public Accounts 1947-48 and 1946-47 respectively, for personnel of the three services comprising the post-war Permanent Force were continued in effect until September 30, 1948. P.C. 2/5860, December 21, 1948, with effect from October 1, 1948, authorized increases in these rates, as detailed hereunder. No major changes were made during the current fiscal year in the rates of other types of allowances as detailed in the pertinent section of Public Accounts 1946-47 and 1947-48, except in the rates of supplementary allowances for duty outside Canada.

Officers and other ranks of Reserve Forces, which consist of the Canadian Army Reserve Force, the Canadian Army Supplementary Reserve Force, the Canadian Officers Training Corps, the Royal Canadian Navy (Reserve) Force, the Royal Canadian Air Force (Auxiliary) and the Royal Canadian Air Force (Reserve) receive the same basic rates of pay as those of the Permanent Force, for the number of days training authorized and actually performed.

The Chief of Staff of each of the three services is paid a consolidated rate of $12,000 per annum under authority of P.C. 12/2626, July 19, 1947, with effect from April 1, 1947.

Unless otherwise stated, the rates of pay and allowances quoted are monthly rates.

Pay—Officers

Army	Navy	Air	Basic rate	After 3 yrs. in rank	After 6 yrs. in rank
Lieutenant General	Vice Admiral	Air Marshal	$ 747 00		
Major General	Rear Admiral	Air Vice Marshal	660 00		
Brigadier	Commodore	Air Commodore	578 00		
Colonel	Captain	Group Captain	434 00	$ 469 00	$ 504 00
Lieutenant Colonel	Commander	Wing Commander	323 00	348 00	373 00
Major	Lieutenant Commander	Squadron Leader	278 00	293 00	308 00
Captain	Lieutenant	Flight Lieutenant	213 00	228 00	243 00
Lieutenant	Sub-Lieutenant	Flying Officer	181 00	196 00	211 00
2nd Lieutenant	Acting Sub-Lieutenant	Pilot Officer	153 00		
Commissioned from Warrant Rank	Commissioned from Warrant Rank	Commissioned from Warrant Rank	203 00	218 00	233 00
	Warrant Officer		198 00	213 00	228 00
	Midshipman		92 00		

Pay—Other Ranks

Rank or Classification	Standard Group	Group 1	Group 2	Group 3	Group 4
Army Warrant Officer Class I Navy Chief Petty Officer 1st Class Rating Air Warrant Officer Class I					
Basic rate	$ 146 00	$ 150 00	$ 158 00	$ 166 00	$ 174 00
After 3 years in rank	151 00	155 00	163 00	171 00	179 00
After 6 years in rank	156 00	160 00	168 00	176 00	184 00
Army Warrant Officer Class II Navy Chief Petty Officer 2nd Class Rating Air Warrant Officer Class II					
Basic rate	131 00	135 00	143 00	151 00	159 00
After 3 years in rank	136 00	140 00	148 00	156 00	164 00
After 6 years in rank	141 00	145 00	153 00	161 00	169 00
Army Squadron, Battery or Company Quartermaster Sergeant and Staff Sergeant Navy Petty Officer 1st Class Rating Air Flight Sergeant					
Basic rate	116 00	120 00	128 00	136 00	144 00
After 3 years in rank	121 00	125 00	133 00	141 00	149 00
After 6 years in rank	126 00	130 00	138 00	146 00	154 00
Army Sergeant Navy Petty Officer 2nd Class Rating Air Sergeant					
Basic rate	101 00	105 00	113 00	121 00	129 00
After 3 years in rank	106 00	110 00	118 00	126 00	134 00
After 6 years in rank	111 00	115 00	123 00	131 00	139 00
Army Bombardier and Corporal Navy Leading Rating Air Corporal					
Basic rate	88 00	92 00	100 00	108 00	116 00
After 3 years in rank	91 00	95 00	103 00	111 00	119 00
After 6 years in rank	94 00	98 00	106 00	114 00	122 00

	Rank or Classification	Standard Group	Group 1	Group 2	Group 3	Group 4
Army	Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (1st Class)					
Navy	Able Rating					
Air	Leading Aircraftsman					
	Basic rate	79 00	83 00	91 00	99 00	107 00
	After 3 years in rank	82 00	86 00	94 00	102 00	110 00
	After 6 years in rank	85 00	89 00	97 00	105 00	113 00
Army	Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (Trained)					
Navy	Ordinary Rating (Trained)					
Air	Aircraftsman 1st Class					
	Basic rate	72 00	76 00	84 00	92 00	100 00
Army	Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifleman, Craftsman (On entry)					
Navy	Ordinary Rating (On entry)					
Air	Aircraftsman 2nd Class					
	Basic rate	68 00				

In connection with the above Group headings, enlistments are, generally speaking, to the Standard Group but, where the candidate possesses special trade qualifications, he may be enlisted in one of the higher groups. The requirement for eligibility to draw pay in any group above Standard is for the individual to pass a trade test set by the Service. Such tests are carried out periodically.

Marriage Allowance

Marriage Allowance is paid to personnel who qualify within Service regulations to be held on the married strength of the three services, the exception being those ho are in receipt of consolidated rates of pay:

	Not occupying Married Quarters	Occupying Married Quarters	Occupying Temporary Married Quarters
Officers	$40 00	$30 00	$37 50
Men	30 00	20 00	27 50

NOTE.—Categorization of quarters as between permanent and temporary are indicated from time to time by Order in Council.

Supplementary Allowances—Duty Outside of Canada.—Members of personnel of the three services posted for duty to the United States of America or to the United Kingdom of Great Britain and Northern Ireland who were not provided with rations and quarters either from Canadian sources or those of the countries to which they were posted, received supplementary allowances at the following rates, with effect from April 1, 1948, as authorized by P.C. 210/2166, May 14, 1948.

		United Kingdom and Northern Ireland and United States of America (except as in columns 3 and 4)		Washington, New York, Chicago, Detroit or Los Angeles	
		(1) Married	(2) Single	(3) Married	(4) Single
Army	Brigadier				
Navy	Commodore				
Air	Air Commodore (or above)	$ 384 00	$ 257 00	$ 391 00	$ 262 00
Army	Colonel				
Navy	Captain				
Air	Group Captain	346 00	232 00	353 00	237 00
Army	Lieutenant Colonel				
Navy	Commander				
Air	Wing Commander	276 00	185 00	281 00	188 00

		United Kingdom and Northern Ireland and United States of America (except as in columns 3 and 4)		Washington, New York, Chicago, Detroit or Los Angeles	
		(1) Married	(2) Single	(3) Married	(4) Single
Army	Major				
Navy	Lieutenant Commander				
Air	Squadron Leader	242 00	162 00	246 00	165 00
Army	Captain				
Navy	Lieutenant				
Air	Flight Lieutenant	202 00	136 00	206 00	138 00
Army	Lieutenant				
Navy	Sub-Lieutenant (and other Officers)				
Air	Flying Officer	183 00	123 00	186 00	125 00
Army	Warrant Officer Class I				
Navy	Chief Petty Officer 1st Class				
Air	Warrant Officer Class I	165 00	111 00	168 00	112 00
Army	Warrant Officer Class II				
Navy	Chief Petty Officer 2nd Class				
Air	Warrant Officer Class II	155 00	104 00	158 00	106 00
Army	Staff Sergeant and ranks below				
Navy	Petty Officer 1st Class and ranks below				
Air	Flight Sergeant and ranks below	125 00	84 00	127 00	85 00

Special Allowances payable to Naval, Military or Air Attachés posted for duty at Canadian Embassies and Legations and to Officers of the Canadian Joint Liaison Offices at Washington, D.C. and London, England.—Officers of the Services detailed for duty as Attachés at the various Canadian Embassies and Legations receive special allowance in addition to their pay and allowances of rank on the same basis as those received by officials of equivalent diplomatic rank of the Department of External Affairs. The annual rates in effect as at March 31, 1949, are detailed hereunder.

Appointment and Place	Pay and Allowances of rank as shown	Living and Representation Allowance	Rental Allowance
Military Attaché, The Hague, Netherlands	Colonel	$ 6,900 00	$ 1,394 44
Military Attaché, Paris, France	Colonel	6,516 00	614 40
Military Attaché, Ankara, Turkey	Colonel	6,972 00	
*Military Attaché, Nanking, China	Colonel		
*Military Attaché, Warsaw, Poland	Colonel		
*Military Attaché, Belgrade, Yugoslavia	Lieutenant Colonel		
Military Attaché, Athens, Greece	Colonel	3,960 00	480 00
Military Attaché, Washington, U.S.A.	Brigadier	6,720 00	1,998 00
Assistant Military Attaché, Washington, U.S.A.	Colonel	6,720 00	1,566 00
Naval Attaché, Washington, U.S.A.	Commodore	6,720 00	2,076 00
Assistant Naval Attaché, Washington, U.S.A.	Commander	6,720 00	1,020 00
Air Force Attaché, Washington, U.S.A.	Air Commodore	6,720 00	1,296 00
Assistant Air Force Attaché, Washington, U.S.A.	Group Captain	4,908 00	1,644 00
Air Force Attaché, Stockholm, Sweden	Group Captain	7,224 00	2,044 80
Air Force Attaché, Prague, Czechoslovakia	Group Captain	7,164 00	1,440 00
Air Force Attaché, Paris, France	Group Captain	6,516 00	1,323 96
Air Force Attaché, Buenos Aires, The Argentine	Group Captain	6,972 00	3,330 00
Air Force Attaché, Brussels, Belgium	Wing Commander	7,548 00	473 04
†Air Force Attaché, Moscow, Russia	Group Captain	3,118 00	

Appointment and Place	Pay and Allowances of rank as shown		Living and Representation Allowance	Rental Allowance
Senior Liaison Officers, Canadian Joint Staff, London, England—				
Army	Brigadier		7,176 00	1,674 24
Navy	Commodore		4,980 00	
Air	Air Commodore		7,176 00	1,505 88
Staff Secretary	Lieutenant Colonel		5,244 00	1,228 80

*Board, lodging and representation expenses, equivalent to those provided a First Secretary of the Department of External Affairs, are paid to these officials in lieu of allowances.

In addition certain officers are reimbursed for club fees, etc., not exceeding $100 per annum and are paid an allowance not exceeding $200 per annum for tuition, books, etc., for each child between the ages of 5 and 21 years.

†Provided with free accommodation.

Salary of Minister, Hon. Brooke Claxton, Salaries Act, c. 24, 1944 ..... **$ 10,000 00**
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931 ..... **$ 2,000 00**

The Hon. Brooke Claxton received travelling expenses of $657.94, which were charged to Vote 243.

GENERAL SERVICES

Vote 231 Grants to Military Associations and Institutes, as detailed in the Estimates

		Estimates	Allotments	Expenditures
A	Rifle Associations—			
	Dominion of Canada	40,000 00	40,000 00	40,000 00
	Ontario	3,400 00	3,400 00	3,400 00
	Quebec	2,500 00	2,500 00	2,500 00
	Nova Scotia	1,600 00	1,600 00	1,600 00
	New Brunswick	1,250 00	1,250 00	1,250 00
	Prince Edward Island	800 00	800 00	800 00
	Manitoba	1,500 00	1,500 00	1,500 00
	British Columbia	1,500 00	1,500 00	1,500 00
	Alberta	1,500 00	1,500 00	1,500 00
	Saskatchewan	1,100 00	1,100 00	1,100 00
	National Defence Headquarters	200 00	200 00	200 00
B	Military Service Associations—			
	Canadian Armoured Corps Association	5,000 00	5,000 00	5,000 00
	Canadian Artillery Association	10,000 00	10,000 00	10,000 00
	Military Engineers Association of Canada	3,500 00	3,500 00	3,500 00
	Canadian Signals Association	3,500 00	3,500 00	3,500 00
	Canadian Infantry Association	11,000 00	11,000 00	11,000 00
	Royal Canadian Army Service Corps	3,500 00	3,500 00	3,500 00
	Defence Medical Association of Canada	2,625 00	2,625 00	2,625 00
	Canadian Army Dental Corps Association	1,875 00	1,875 00	1,875 00
	Royal Canadian Ordnance Corps Association	2,000 00	2,000 00	2,000 00
	Royal Canadian Electrical and Mechanical Engineers	3,500 00	3,500 00	3,500 00
	Royal Canadian Army Pay Corps Association	1,875 00	1,875 00	1,875 00
	Canadian Intelligence Corps Association	1,875 00	1,875 00	1,875 00
	United Services Quarterly	1,750 00	1,750 00	
B	Military and United Services Institutes—			
	Canadian Officers' Club and Institute, Toronto	2,000 00	2,000 00	2,000 00
	Navy, Army and Air Force Officers' Club of Prince Edward Island	200 00	200 00	200 00
	United Services Institute of Manitoba	500 00	500 00	500 00
	The Alberta Military Institute	500 00	500 00	500 00

	Estimates	Allotments	Expenditures
Military and United Services Institutes—*Concluded*			
United Services Institutes of Vancouver	500 00	500 00	500 00
The United Services Institute of Regina	500 00	500 00	500 00
Royal Military College Club of Canada	300 00	300 00	300 00
Military Institute of Saskatoon	300 00	300 00	300 00
The United Services Institute of Nova Scotia	500 00	500 00	500 00
United Services Institute of Vancouver Island	300 00	300 00	300 00
Quebec Military Institute	500 00	500 00	500 00
Moose Jaw Military Institute	300 00	300 00	300 00
United Services Institute of New Brunswick	300 00	300 00	300 00
Military Institute, Military District No. 1	400 00	400 00	400 00
The Edmonton United Services Institute (formerly The Edmonton Military Institute)	500 00	500 00	500 00
Kingston Military Institute	300 00	300 00	300 00
Montreal United Services Institute	500 00	500 00	500 00
Lake of the Woods United Services Institute	200 00	200 00	200 00
Hamilton District Officers' Institute	1,000 00	1,000 00	1,000 00
	$ 116,950 00	$ 116,950 00	$ 115,200 00

A These grants are for the purpose of encouraging and promoting interest in rifle shooting, including assistance to the Dominion of Canada Rifle Association in defraying expenses of annual competitions.

B Grants are to assist the various Service Associations and Institutes.

Vote 232 Miscellaneous Maintenance and Adjustments (War of 1914-18)

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	12,508 00	13,818 00	13,816 40
Purchase and Erection of Headstones in Canada	10,000 00	11,750 00	11,750 00
Sundries—Museum materials and supplies	4,160 00	1,100 00	739 33
	$ 26,668 00	$ 26,668 00	$ 26,305 73

This vote was provided to meet certain expenses arising from World War I, including: purchase and erection of headstones on graves in Canada of members of His Majesty's Forces; care and maintenance of war trophies and other military exhibits at the Canadian War Museum, Dominion Archives.

As at March 31, 1949, there were 6 temporary salaried employees being paid from this vote.

Vote 233 Battlefields Memorials

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	13,730 00	13,730 00	11,159 07
Operating Expenses of Properties	21,000 00	21,000 00	18,271 19
Repairs and Upkeep of Buildings and Works	18,500 00	18,500 00	14,987 62
Sundries	4,000 00	4,000 00	1,268 91
	$ 57,230 00	$ 57,230 00	$ 45,686 79

This vote was provided for expenses in connection with the Canadian Battlefields Memorials in France and Belgium.

As at March 31, 1949, there were 3 temporary salaried employees being paid from this vote.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. ..... **$ 19,752 03**

Awards under the above authority, including taxed costs, for damages to property or persons resulting, in the majority of cases, from accidents involving Department of National Defence vehicles in Canada, were made as follows:

ARMY SERVICES

Arthur, Shirley Florence	Ottawa, Ont.	510 00
Cox, George Francis	East York, Ont	1,410 00
General Dairies Ltd.	Saint John, N.B.	839 98
MacDonald, Douglas I.	Montreal, Que.	1,230 38
MacIvor, Homer	Vancouver, B.C.	4,036 49
Sundry awards of less than $500 each (3)		830 00
		8,856 85

NAVAL SERVICES

Ashby, Lillian	Victoria, B.C.	1,461 75
Brett, Victor Lawson	Victoria, B.C.	1,448 40
Hill, Nicholas Maracle, Lucretia Maracle, Russell	Deseronto, Ont.	4,093 17
Tapp, Dame Emma	Montreal, Que.	1,962 80
Vancouver Island Coach Lines, Ltd.	Victoria, B.C.	1,509 91
Sundry awards of less than $500 each (1)		419 15
		10,895 18
Total		$ 19,752 03

PENSIONS AND OTHER BENEFITS

Votes 234 to 241 Civil Pensions

		Estimates	Expenditures
234	Robert Allen	192 50	192 50
235	Walter Pettipas	515 90	515 90
236	Florence Walker	360 00	360 00
237	Arnold Truman Townsend	420 00	
238	Michael Mountain	420 00	420 00
239	Mrs. Alice Smuck	480 00	480 00
240	Mrs. Mary Whittington	200 00	200 00
241	Mrs. Eleanor F. Nixon	1,287 55	1,287 55
		$ 3,875 95	$ 3,455 95

These pensions are provided as compensation to former civilian employees of the Department who sustained injuries in the performance of their duties which resulted in permanent disability; also to families of former civilian employees and permanent service personnel who were killed in the discharge of their duties.

Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940 ..... $ 2,500 00

Transfers of Pension Contributions, an Act to amend the Militia Pension Act 1901, c. 59, 1946 ..... $ 893,953 18

An Act to amend the Militia Pension Act, c. 59, 1946, provides for pensions for members of the Permanent Services and for their dependents. Contributions to the previous plan, which was known as Militia Pension Act, 1901, were made in the form of pay deductions and credited to Ordinary Revenue, and, as the amendment provides for the voluntary transfer of a contributor from the old to the new pension plan with full credit for his previous contributions, the above expenditure represents transfers of such contributions to the Permanent Services Pension Account—(see Insurance, Pension and Guaranty Accounts further on in this section). A distribution by services follows: Army, $426,464.79; Naval, $38,816.14; Air, $428,672.25.

Militia Pension Act—Pensions Payable under Parts 1-4 ..... **$4,862,667 64**

This statutory appropriation provides for pensions granted under Parts 1 to 4 of the Act, to officers and men of the Permanent Services and to dependents of deceased officers. On March 31, 1949, 3,363 pensions were in issue, of which 346 were in respect of dependents of deceased officers.

Deductions for pensions from pay and allowances of officers are shown under Revenues. Details in respect of Service pensions under authority of "An Act to amend the Militia Pension Act, 1901, c. 59, 1946" appear under Open Accounts. A distribution by services follows: Army, $3,788,415.92; Naval, $432,513.86; Air, $641,737.86.

Prior to the current fiscal year, payment of these pensions was made by the Department of Veterans Affairs.

Votes 242 and 604 Militia Pension Act—Government's Contribution to the Permanent Forces Pension Fund **8,003,602 00**

Expenditures **$7,867,161 68**

This vote was provided for the Government's contribution, representing one and two-thirds the amount paid by the contributors (excluding payment of arrears), to the Permanent Services Pension Account under authority of the Militia Pension Act, 1901, as amended. Amounts in respect of the various services were: Army, $4,034,206.43; Naval, $1,026,927.17; Air, $2,806,028.08.

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S. ..... **$ 8,770 44**

DEMOBILIZATION AND RECONVERSION

GENERAL SERVICES

Allotments: Departmental Administration

	Allotments	Expenditures
Civil Salaries and Wages	1,625,615 00	1,625,595 92
Travel and Transportation	105,700 00	105,534 11
Freight and Express	1,500 00	1,068 99
Operating Expenses of Properties	7,000 00	5,067 16
Maintenance and Repair of Properties	3,000 00	559 93
Mechanical Transport Vehicles and Spare Parts	1,000 00	35 17
Miscellaneous Stores	12,000 00	9,492 37
Fuel Costs Mechanical Transport	3,000 00	1,862 56
Printing, Stationery and Office Equipment	75,300 00	72,372 96
Communication Services	46,200 00	36,992 08
Sundries	58,368 00	49,291 35
	$1,938,683 00	$1,907,872 60

These allotments were provided for the payment of the salaries, wages, travelling expenses and sundry administrative expenses of the Minister's staff and the following offices: Deputy Minister, Director of Civilian Personnel, Central Registry, Judge Advocate General, Printing and Stationery, Chief Auditor, Estates, Public Relations, Dependents' Allowance Board and Inspection Board of Canada.

Included in these allotments are expenditures totalling $3,937.04, in connection with the Industrial Defence Board. As the administration of the Board was transferred to the Department of Trade and Commerce on March 15, 1949, expenses to the close of the fiscal year were charged to the above allotment.

As at March 31, 1949, there were 726 salaried employees being paid from these allotments, of whom 81 were permanent and 645 temporary.

Allotments: Imperial War Graves Commission

	Allotments	Expenditures
Canada's Contribution	$ 264,342 00	$ 263,686 93

The above expenditure represents Canada's share of the cost for the fiscal year of maintaining war graves of those who were killed in World War 2. Payment was made to the Imperial War Graves Commission.

Allotments: To authorize payment to the International Committee of the Red Cross of $98,081.58, being moneys held in trust on behalf of former German and Italian prisoners of war and Japanese internees $ **1 00**

Expenditures **nil**

ARMY SERVICES

Allotments: Canadian Army—Active Force

		Allotments	Expenditures
	Civil Salaries and Wages (including Corps of Commissionaires)	14,362,238 00	14,362,138 09
A	Pay and Allowances	35,299,723 68	35,298,728 28
B	Travel and Transportation	2,102,147 00	2,101,963 27
C	Freight and Express	1,466,231 00	1,466,211 13
		$ 53,230,339 68	$ 53,229,040 77

As at March 31, 1949, there were 7,058 salaried employees being paid from these allotments, of whom 120 were permanent and 6,938 temporary.

A Pay issued to service personnel, $32,070,438.79; assigned pay, $2,993,291.62; outfit and tropical kit allowances and loss of kit, $19,081.05; purchase of civilian clothing on discharge, $2,345.74; Dependents' Allowance Board awards (Active Service Force), $54,770.58; other allowances, $158,800.50.

B Transportation consists of travelling expenses and allowances of civilian and service personnel as follows: civilian personnel, $74,467.41; service personnel, $1,469,346.08; transfer expenses of service personnel and dependents, $551,706.14; miscellaneous transportation, $6,443.64.

C Freight and express on stores and equipment, $1,266,881.54 and on furniture and effects, $199,329.59.

Allotments: Canadian Army—Reserve Force (including Canadian Officers' Training Corps)

		Allotments	Expenditures
	Civil Salaries and Wages	1,127,729 01	1,127,641 43
A	Pay and Allowances	3,828,540 00	3,828,504 61
B	Travel and Transportation	734,219 00	734,074 68
	Freight and Express	163,918 00	155,765 18
	Acquisition, Construction and Purchase of Properties	1,014,789 07	984,663 02
		$6,869,195 08	$6,830,648 92

As at March 31, 1949, there were 692 salaried employees being paid from these allotments, of whom 31 were permanent and 661 temporary.

A Pay issued to Reserve Force, $3,330,492.65; Canadian Officers Training Corps, $494,866.62; other allowances, $3,145.34.

B Transportation consists of travelling expenses and allowances of civilian and service personnel as follows: civilian personnel, $8,481.06; service personnel, $725,572.25; miscellaneous transportation, $21.37.

Allotments: Canadian Army Cadets

		Allotments	Expenditures
	Civil Salaries and Wages	11,513 00	9,307 85
A	Pay and Allowances	364,636 00	364,483 80
B	Travel and Transportation	154,377 00	153,642 82
	Freight and Express	16,300 00	15,490 42
		$ 546,826 00	$ 542,924 89

These allotments were provided for the cost of casual labour and the salaries of civilian Cadet Instructors; pay and allowances of Army Cadet Officers and travel and transportation of Army Cadets, Civilian Instructors and Cadet Officers proceeding to summer camps. They also provide for the travelling and transportation expenses of the Cadet training Staff and other Active Force personnel travelling on Army Cadet duties. Pay of the Active Force personnel employed full time at Cadet training was charged to allotments of Canadian Army—Active Force.

A Pay issued to service personnel, Permanent Force, $3,788.55; Reserve Force, $367.20; Cadet Officers, $327,123.05; signalling bonus to cadets, $33,205.

B Transportation consists of travelling expenses and allowances of civilian and service personnel as follows: civilian personnel, $2,447.02; service personnel and cadets, $151,195.80.

Allotments: Canadian Army—General

		Allotments	Expenditures
	Rental of Buildings and Properties	391,068 26	390,922 09
A	Operating Expenses of Properties	4,412,856 00	4,412,768 10
	Acquisition, Construction and Purchase of Properties	10,242,214 78	10,217,006 21
	Maintenance and Repair of Properties	3,510,201 56	3,510,152 22
B	Equipment, Stores and Supplies	13,121,063 09	13,063,601 13
C	Communication Services	651,410 00	628,593 83
D	Sundries	1,640,202 00	1,618,060 13
		$ 33,969,015 69	$ 33,841,103 71

These allotments were provided for the cost of combined equipment, supply and servicing requirements of the Canadian Army Active Force, Canadian Army Reserve Force (including Canadian Officers Training Corps) and Canadian Army Cadets, except costs especially provided for in other allotments.

A Fuel for heating and cooking, including fuel oil, $3,075,989.28; electricity and gas, $1,064,104.33; water, water rates and water taxes including fire protection, $168,896.17; sanitary services, $103,778.32.

B This amount represents the cost, including maintenance, of tractors, cranes and other engineering equipment, tanks and armoured fighting vehicles, motor vehicles, ammunition and bombs, clothing and necessaries, barrack stores, food supplies and miscellaneous stores and services.

C Long distance tolls, $139,548.17; telephone exchange service, etc., $125,973.66; telegrams and cables, $30,105.53; postage including rental of post office boxes, $101,229.11; teletype services including maintenance, $114,550.39; wireless construction, ground systems, etc., $44,466.14; telephone construction and lines for radio stations, $12,453.07; wireless repairs and maintenance, $10,889.94; telephone repairs and maintenance, $26,964.06; miscellaneous, $22,413.76.

D Expenditures include air photography mapping, $49,138.92; compensation for damage to property and persons, $176,926.17; professional services, $39,689; funeral expenses, $1,961.03; education of children, $114,948.96; fees for special courses, $286,128.62; maintenance grants, $543,572.19.

Allotments: Northwest Territories and Yukon Radio System

		Allotments	Expenditures
	Civil Salaries and Wages	26,464 00	26,359 12
A	Pay and Allowances	610,200 00	599,602 88
B	Travel and Transportation	60,000 00	57,432 42
	Freight and Express	138,200 00	134,960 19
	Rental of Buildings and Properties	150 00	51 00
C	Operating Expenses of Properties	97,684 72	97,107 19
	Acquisition, Construction and Purchase of Properties	143,319 19	143,289 74
	Maintenance and Repair of Properties	41,725 00	40,747 25
D	Equipment, Stores and Supplies	353,133 00	337,813 86
	Communication Services	3,595 00	2,236 82
	Sundries	1,000 00	199 79
		$1,475,470 91	$1,439,800 26

These allotments were provided for the cost of operating the above system which is the main means of communication through northern Alberta, the Northwest Territories and the Yukon. It is utilized by other Government departments for messages, meteorological reports, etc., and is operated on a commercial basis for the general public. Contact is maintained with private commercial radio stations located at smaller settlements, trading posts, mining and lumber camps.

As at March 31, 1949, there were 14 temporary salaried employees being paid from these allotments.

A Pay issued to personnel of Active Force, $443,009.92; assigned pay, $51,615.38; other allowances, $104,977.58.

B Transportation consists of travelling expenses and allowances of civilian and service personnel as follows: civilian personnel, $310.43; service personnel, $56,645.75; miscellaneous transportation, $476.24.

C Fuel for heating and cooking, including fuel oil, $65,687.32; electricity and gas, $29,338.84; water, water rates and water taxes including fire protection, $1,205.43; sanitary services, $875.60.

D This amount represents the total cost, including maintenance, of tractors, cranes and other engineering equipment, motor vehicles, clothing and necessaries, barrack stores, food supplies and miscellaneous stores and services.

Allotments: Northwest Highway System

		Allotments	Expenditures
	Civil Salaries and Wages	1,118,500 00	1,118,481 15
A	Pay and Allowances	803,527 00	803,511 39
B	Travel and Transportation	128,730 00	128,675 62
	Freight and Express	130,650 00	130,610 17
	Rental of Buildings and Properties	2,700 00	1,582 54
C	Operating Expenses of Properties	698,443 00	697,855 70
	Acquisition, Construction and Purchase of Properties	347,511 92	347,492 93
	Maintenance and Repair of Properties	428,600 00	422,487 49
D	Equipment, Stores and Supplies	1,675,566 22	1,659,998 79
E	Communication Services	83,802 00	83,727 98
	Sundries	1,778 00	1,404 97
		$5,419,808 14	$5,395,828 73

These allotments were provided to cover the cost of maintenance of the Canadian portion of the Alaska Highway extending 1,221 miles from Dawson Creek, B.C., north to the Alaska border, the cost of maintenance of certain emergency landing strips and access roads and the provision of sundry supplies and services to the R.C.A.F. on a non-recoverable basis.

As at March 31, 1949, there were 514 temporary salaried employees being paid from these allotments.

A Pay issued to personnel of Active Force, $586,672.21; assigned pay, $60,055.84; other allowances, $156,783.34.

B Transportation consists of travelling expenses and allowances of civilian and service personnel as follows: civilian personnel, $58,576.89; service personnel, $70,098.73.

C Fuel for heating and cooking including fuel oil, $690,274.20; sanitary services, $7,581.50.

D This amount represents the total cost, including maintenance, of tractors, cranes and other engineering equipment, motor vehicles, clothing and necessaries, barrack stores, food supplies, and miscellaneous stores and services.

E Long distance tolls, $3,256.99; telephone exchange service, etc., $47,703.65; telegrams and cables, $521.81; postage including rental of post office boxes, $2,925.57; teletype services including maintenance, $29,319.96.

Allotments: Royal Military College

		Allotments	Expenditures
	Civil Salaries and Wages	140,979 00	138,229 01
A	Pay and Allowances	66,087 00	58,728 69
B	Travel and Transportation	4,500 00	3,728 33
	Freight and Express	500 00	391 50
C	Operating Expenses of Properties	38,480 00	38,398 73
	Acquisition, Construction and Purchase of Properties	65,051 50	64,160 49
	Maintenance and Repair of Properties	67,510 00	67,484 26
D	Equipment, Stores and Supplies	177,308 00	168,885 11
	Communication Services	2,880 00	2,488 33
	Sundries	1,424 00	1,409 10
		$ 564,719 50	$ 543,903 55

As at March 31, 1949, there were 74 salaried employees being paid from these allotments, of whom 19 were permanent and 55 temporary.

A Pay issued to service personnel, $58,728.69.

B Transportation consists of travelling expenses and allowances of civilian and service personnel as follows: civilian personnel, $1,553.28; service personnel, $2,175.05.

C Fuel for heating and cooking including fuel oil, $31,592.52; electricity and gas, $4,706.21; sanitary services, $2,100.

D This amount represents the total cost, including maintenance, of engineering equipment, motor vehicles, clothing and necessaries, barrack stores, food supplies and miscellaneous stores and services.

NAVAL SERVICES

Allotments: Royal Canadian Navy

		Allotments	Expenditures
	Civil Salaries and Wages	7,990,000 00	7,989,026 40
A	Pay and Allowances	14,304,000 00	14,284,116 39
	Corps of Commissionaires	209,000 00	208,622 62
B	Travel and Transportation	1,186,000 00	1,185,901 83
	Freight and Express	351,000 00	350,393 80
		$ 24,040,000 00	$ 24,018,061 04

As at March 31, 1949, there were 3,328 salaried employees being paid from these allotments, of whom 215 were permanent and 3,113 temporary.

A Pay issued to Naval personnel as follows: officers, $4,546,925.92; ratings, $9,669,083.52; officers and ratings on loan to the Royal Canadian Navy, $68,106.95.

B Transportation consists of travelling expenses and allowances of civilian and service personnel as follows: civilian personnel, $67,603.52; service personnel, $847,108.35; transfer expenses of service personnel, dependents and effects, $271,189.96.

Allotments: Royal Canadian Navy (Reserve)

		Allotments	Expenditures
	Civil Salaries and Wages	49,000 00	48,152 63
A	Pay and Allowances	1,442,000 00	1,441,777 73
B	Travel and Transportation	191,000 00	190,451 05
	Freight and Express	21,000 00	20,215 65
	Acquisition, Construction and Purchase of Properties	60,000 00	50,260 72
		$1,763,000 00	$1,750,857 78

As at March 31, 1949, there were 49 temporary salaried employees being paid from these allotments.

A Pay issued to Naval personnel as follows: officers, Royal Canadian Navy, $80,336.29; officers, Royal Canadian Navy (Reserve) full time training and divisional drills, $346,490.91; ratings, Royal Canadian Navy, $643,247.75; ratings, Royal Canadian Navy (Reserve) full time training and divisional drills, $371,702.78.

B Transportation consists of: travelling expenses and allowances of service personnel, $175,006.28; transfer expenses of service personnel, dependents and effects, $15,444.77.

Allotments: Royal Canadian Sea Cadets

		Allotments	Expenditures
	Civil Salaries and Wages	5,000 00	4,720 59
A	Pay and Allowances	183,000 00	182,599 93
B	Travel and Transportation	56,000 00	55,781 02
	Freight and Express	5,000 00	4,108 87
		$ 249,000 00	$ 247,210 41

As at March 31, 1949, there were 4 temporary salaried employees being paid from these allotments.

A Pay issued to Naval personnel as follows: officers, Royal Canadian Navy, $10,691.95; officers, Royal Canadian Navy (Reserve), $52,552.80; officers of Royal Canadian Sea Cadets, $88,630.10; ratings, Royal Canadian Navy (Reserve), $30,085.08; other allowances, $640.

B Transportation consists of travelling expenses and allowances of civilian and service personnel as follows: civilian personnel, $1,622.39; service personnel, $54,158.63.

Allotments: Royal Canadian Navy—General

		Allotments	Expenditures
	Rental of Buildings and Properties	67,797 00	67,796 57
A	Operating Expenses of Properties	1,116,000 00	1,114,584 67
	Acquisition, Construction and Purchase of Properties	2,773,115 00	1,637,829 73
	Maintenance and Repair of Properties	1,789,000 00	1,788,123 64
B	Equipment, Stores and Supplies	13,034,893 00	12,761,249 66
C	Communication Services	174,310 00	174,309 75
D	Sundries	719,000 00	480,705 16
		$ 19,674,115 00	$ 18,024,599 18

These allotments were provided for the cost of combined equipment, supply and servicing requirements of the Royal Canadian Navy, Royal Canadian Navy (Reserve) and Royal Canadian Sea Cadets, except costs especially provided for in other allotments.

A Utility services (electricity, gas and water), $497,207.02; fuel for shore establishments, $617,377.65.

B This amount represents the cost, including maintenance, of ships and aircraft, motor vehicles, ammunition and bombs, barrack stores, clothing and necessaries, food supplies and miscellaneous stores and services.

C Land line communications, $46,274.84; telephone tolls, $32,359.68; telephone rentals, $43,368.26; telegraph and cables, $28,537.66; postage and rental of post office boxes, $23,769.31.

D Expenditures include pilotage and canal tolls, $18,440.48; fees for special courses, $131,135.63; maintenance grants, $25,447.10.

Allotments: Royal Canadian Naval College

		Allotments	Expenditures
	Civil Salaries and Wages	213,453 00	211,506 39
A	Pay and Allowances	133,000 00	132,019 24
B	Travel and Transportation	36,000 00	35,687 28
	Freight and Express	1,000 00	370 14
C	Operating Expenses of Properties	27,000 00	26,749 79
	Acquisition, Construction and Purchase of Properties	20,000 00	14,932 40
	Maintenance and Repair of Properties	68,000 00	67,508 71
D	Equipment, Stores and Supplies	118,547 00	113,731 02
	Communication Services	2,500 00	2,066 81
	Sundries	5,500 00	4,473 31
		$ 625,000 00	$ 609,045 09

As at March 31, 1949, there were 70 temporary salaried employees being paid from these allotments.

A Pay issued to Naval personnel as follows: Royal Canadian Navy, officers, $85,994.15, ratings, $46,025.09.

B Transportation consists of: travelling expenses and allowances of service personnel, $32,727.87; transportation of service personnel, dependents and effects, $2,959.41.

C Utility services (electricity, gas and water), $11,655.93; fuel for shore establishments, $15,093.86.

D This amount represents the cost, including maintenance, of motor vehicles, barrack stores, clothing and necessaries, food supplies and miscellaneous stores and services.

AIR SERVICES

Allotments: Royal Canadian Air Force (Regular)

		Allotments	Expenditures
	Civil Salaries and Wages	5,558,153 31	5,558,153 31
A	Pay and Allowances	25,155,610 84	25,153,497 34
B	Travel and Transportation	1,730,695 44	1,730,688 47
C	Freight and Express	1,965,889 53	1,963,958 03
		$ 34,410,349 12	$ 34,406,297 15

As at March 31, 1949, there were 2,585 salaried employees being paid from these allotments, of whom 19 were permanent and 2,566 temporary.

A Pay issued to personnel, $22,473,950.23; assigned pay, $2,628,071.05; outfit and tropical kit allowances, $18,557.83; dependents' allowances, $10,273.63; other allowances, $22,644.60.

B Transportation consists of travelling expenses and allowances of civilian and service personnel as follows: civilian personnel, $39,910.26; service personnel, $1,030,253.53; transfer expenses of service personnel and dependents, $644,544.11; miscellaneous transportation, $15,980.57.

C Freight and express on stores and equipment, $1,714,385.16, and on furniture and effects, $249,572.87.

Allotments: Royal Canadian Air Force (Auxiliary)

		Allotments	Expenditures
	Civil Salaries and Wages	216,314 53	216,314 53
A	Pay and Allowances	532,192 16	532,192 16
B	Travel and Transportation	23,783 94	23,783 94
	Freight and Express	2,014 60	2,014 60
	Acquisition, Construction and Purchase of Properties	293,222 59	293,191 61
		$1,067,527 82	$1,067,496 84

These allotments were provided for costs in connection with civil salaries, pay and allowances, travel, transportation, freight, express, acquisition, construction and purchase of properties of the Royal Canadian Air Force (Auxiliary), Royal Canadian Air Force (Reserve), and University Air Training, including service personnel and civilians.

As at March 31, 1949, there were 150 temporary salaried employees being paid from these allotments.

A Pay issued to personnel, R.C.A.F. (Regular), $15,282.63; R.C.A.F. (Auxiliary), $188,873.93; University Air Training, $141,721.75; R.C.A.F. (Reserve), $186,313.85.

B Transportation consists of travelling expenses and allowances as follows: civilian personnel, $278.19; service personnel, $23,505.75.

Allotments: Royal Canadian Air Cadets

		Allotments	Expenditures
	Civil Salaries and Wages	68,770 73	68,770 73
A	Pay and Allowances	79,869 38	79,869 38
B	Travel and Transportation	82,691 23	82,691 23
		$ 231,331 34	$ 231,331 34

These allotments were provided for the following costs in connection with the Royal Canadian Air Cadets: the salaries of clerical assistants and civilian cadet instructors; pay and allowances of Royal Canadian Air Force (Air Cadet) officers and the travel and transportation of air cadets, civilian instructors and cadet officers proceeding to summer camp.

A Pay issued to cadet officers, $79,419.38; outfit allowances, $450.

B Transportation consists of travelling expenses and allowances as follows: civilian personnel, $1,229.40; service personnel, $81,436.43; miscellaneous, $25.40.

Allotments: Royal Canadian Air Force—General

		Allotments	Expenditures
	Rental of Buildings and Properties	157,502 38	156,132 45
A	Operating Expenses of Properties	2,612,522 40	2,612,340 91
	Acquisition, Construction and Purchase of Properties	7,709,705 92	7,678,114 54
	Maintenance and Repair of Properties	1,642,726 37	1,544,095 50
B	Equipment, Stores and Supplies	26,147,564 36	25,925,031 77
C	Communication Services	372,293 76	371,303 81
D	Sundries	696,371 31	695,813 65
		$ 39,338,686 50	$ 38,982,832 63

These allotments were provided for the cost of combined equipment, supply and servicing requirements of the Royal Canadian Air Force (Regular), Royal Canadian Air Force (Auxiliary) and Royal Canadian Air Cadets, except costs especially provided for in other allotments.

A Fuel for heating, $1,719,111.37; light and power, $522,272.01; water, water rates, fire protection, $152,259.93; sanitary services, $17,352.96; freight and handling of coal, $81,149.93; miscellaneous services, $120,194.71.

B This amount represents the cost, including maintenance, of aircraft and engines, motor vehicles, clothing and necessaries, barrack stores, ammunition and bombs, gasoline and oil, food supplies and miscellaneous stores and services.

C Long distance tolls, $96,939.31; telegrams and cables, $22,491.18; exchange service, $60,483.40; postage and post office boxes, $53,188.69; teletype services and facilities, $89,849.97; telephone facilities and maintenance, $47,316.62; other communication services, $1,034.64.

D Expenditures include compensation for damage to property and injury to persons, $15,722.71; legal fees and court costs, $9,349.06; funeral expenses, $2,958.72; fees for special courses, $231,212.03; maintenance grants, $83,417.44.

Allotments: Photographic Squadron

		Allotments	Expenditures
A	Pay and Allowances	639,910 68	639,910 68
B	Travel and Transportation	29,885 75	29,885 75
	Freight and Express	3,648 93	3,648 93
	Equipment, Stores and Supplies	573,255 54	570,247 90
		$1,246,700 90	$1,243,693 26

These allotments were provided for a portion of the costs pertaining to the operation of No. 414 Photographic Squadron which was employed in assisting the Department of Mines and Resources in the aerial mapping of northern areas of Canada. The portion of the cost of operation of the squadron paid from appropriations of that department amounted to $565,112.65.

A Pay issued to service personnel, $580,305.19; assigned pay, $58,885.49; outfit allowances, $720.

B Transportation consists of travelling expenses and allowances of service personnel, $29,885.75.

Allotments: Northwest Staging Route

		Allotments	Expenditures
	Civil Salaries and Wages	937,027 61	937,027 61
A	Pay and Allowances	2,588,722 15	2,588,722 15
B	Travel and Transportation	59,071 30	59,071 30
	Freight and Express	73,181 79	73,181 79
C	Operating Expenses of Properties	844,343 10	844,270 94
	Acquisition, Construction and Purchase of Properties	353,636 78	353,334 06
	Maintenance and Repair of Properties	168,611 36	168,411 96
D	Equipment, Stores and Supplies	1,138,126 18	1,133,933 57
E	Communication Services	72,275 80	72,275 80
	Sundries	1,603 40	1,603 40
		$6,236,599 47	$6,231,832 58

These allotments were provided for costs in respect of stations, units, and detachments of the Northwest Staging Route and for a portion of the costs of Northwest Air Command Headquarters.

As at March 31, 1949, there were 370 temporary salaried employees being paid from these allotments.

A Pay issued to service personnel, $2,294,742.93; assigned pay, $293,776.72; outfit allowances, $202.50.

B Transportation consists of travelling expenses and allowances of civilian and service personnel as follows: civilian personnel, $2,009.23; service personnel, $57,062.07.

C Fuel for heating and cooking, $810,601.05; light and power, $10,147; freight and handling of coal, $23,176.56; miscellaneous services, $346.33.

D This amount represents the cost, including maintenance, of aircraft and engines, motor vehicles, clothing and necessaries, barrack stores, gasoline and oil, food supplies and miscellaneous stores and services.

E Long distance tolls, $9,892.10; telegrams and cables, $19.77; exchange service, $1,282.95; postage and post office boxes, $2,397.72; teletype services and facilities, $29,216.01; telephone repair and maintenance, $29,467.25.

Allotments: Goose Bay

		Allotments	Expenditures
	Civil Salaries and Wages	376,729 92	376,729 92
A	Pay and Allowances	643,843 51	643,843 51
B	Travel and Transportation	6,829 41	6,829 41
	Freight and Express	70,078 56	69,675 39
C	Operating Expenses of Properties	394,626 92	394,626 92
	Acquisition, Construction and Purchase of Properties	1,132,812 49	1,131,927 73
	Maintenance and Repair of Properties	173,129 34	172,537 81
D	Equipment, Stores and Supplies	330,712 79	293,651 96
	Sundries	247 98	247 98
		$3,129,010 92	$3,090,070 63

These allotments were provided for costs pertaining to the operation of the Royal Canadian Air Force Station, Goose Bay, Labrador. At this site the Royal Canadian Air Force activity is limited, comprising mainly aerodrome maintenance and control, the supply of gasoline and oil to transient commercial aircraft and the provision of certain airport facilities such as hangar and personnel accommodation.

As at March 31, 1949, there were 264 temporary salaried employees being paid from these allotments.

A Pay issued to service personnel, $588,373.93; assigned pay, $55,469.58.

B Transportation consists of travelling expenses and allowances of service personnel, $6,829.41.

C Fuel for heating and cooking, $394,626.92.

D This amount represents the cost, including maintenance, of aircraft and engines, motor vehicles, clothing and necessaries, barrack stores, gasoline and oil, food supplies and miscellaneous stores and services.

Allotments: Search and Rescue (including Navigational Aid)

		Allotments	Expenditures
	Civil Salaries and Wages	70,712 15	70,712 15
A	Pay and Allowances	872,255 08	872,255 08
B	Travel and Transportation	21,440 02	21,440 02
	Freight and Express	481,785 32	479,264 50
	Rental of Buildings and Properties	878 85	878 85
C	Operating Expenses of Properties	140,414 81	112,834 46
	Acquisition, Construction and Purchase of Properties	380,299 45	379,460 53
	Maintenance and Repair of Properties	98,512 18	98,287 34
D	Equipment, Stores and Supplies	3,311,079 30	2,880,780 05
E	Communication Services	19,972 26	18,893 62
	Sundries	18,027 51	8,429 11
		$5,415,376 93	$4,943,235 71

These allotments were provided for costs pertaining to the Air Search and Rescue Organization maintained by the Royal Canadian Air Force for the express purpose of searching for lost aircraft or surface vessels, and assisting those in distress.

As at March 31, 1949, there were 39 temporary salaried employees being paid from these allotments.

A Pay issued to service personnel, $785,027.10; assigned pay, $87,092.98; outfit allowance, $135.

B Transportation consists of: travelling expenses and allowances of service personnel, $21,227.02; miscellaneous transportation, $213.

C Fuel for heating and cooking, $77,824.10; light and power, $14,570.97; water, water taxes, fire protection, $12,109.70; freight and handling of coal, $8,288.62; miscellaneous services, $41.07.

D This amount represents expenditures, including maintenance, for aircraft and engines, motor vehicles, clothing and necessaries, barrack stores, gasoline and oil, food supplies and miscellaneous stores and services.

E Long distance tolls, $1,658.09; telegrams and cables, $38.59; exchange service, $461.90; postage and post office boxes, $513.68; teletype services and facilities, $16,221.36.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....$ 73,465 95

Awards under the above authority, including taxed costs for damages to property or persons, resulting, in the majority of cases, from accidents involving Department of National Defence vehicles in Canada, were made as follows:

ARMY SERVICES

Aubin, Frederick	Montreal, Que.	6,261 40
Barber, William Jacob Barber, Lily	East Wellington, B.C.	1,838 65
Crostin, Arthur Robert	Mount Morris, N.Y., U.S.A.	536 50
Crostin, Myrtle Genevieve	Mount Morris, N.Y., U.S.A.	2,405 40
Frayn, Harman S.	Kingston, Ont.	977 08
Groulx, Wilfred	Curran, Ont.	1,224 00
The Registrar, The Exchequer Court of Canada on behalf of Hummell, Margaret Dorothy (infant) and Hummel, Janet Grace (infant)	Rochester, N.Y., U.S.A.	20,000 00
Hummel, Melvin D.	Rochester, N.Y., U.S.A.	1,675 70
Low, LeRon	Edmonton, Alta	500 00
Massey Harris Co. Ltd.	Toronto, Ont.	505 00
McConnell, Doris	Kingston, Ont.	1,748 40
Murphy, Leonard	Pembroke, Ont.	1,730 07
Noonan, Mary Jane Noonan, Edward	Moncton, N.B.	4,309 00
Nuttall, Mary Alice	Kingston, Ont.	2,168 00
Silverthorne, David T.	Woodford, Ont.	595 00
The Registrar, The Exchequer Court of Canada on behalf of Van Bussell, Walter (infant)	Toronto, Ont.	1,500 00
Sundry awards of less than $500 each (10)		2,371 47
		50,345 67

NAVAL SERVICES

Farthing, Albert Edward	St. Clements, California, U.S.A.	9,822 65
Fortier, Dame Laura	Montreal, Que.	1,561 85
Sundry awards of less than $500 each (1)		165 30
		11,549 80

AIR SERVICES

Foot, Florence Hilda	North Battleford, Sask.	1,175 00
Foot, Herbert John	North Battleford, Sask.	727 50
Foot, Florence Hilda Foot, Herbert John	North Battleford, Sask.	766 55
Ford, Frederick	Toronto, Ont.	1,134 15
Porlier, Joachim	Seven Islands, Que.	6,318 78
Steeves, Vivian Pearl	Moncton, N.B.	600 00
Sundry awards of less than $500 each (2)		848 50
		11,570 48
Total		$ 73,465 95

DEFENCE RESEARCH AND DEVELOPMENT

Votes 244 and 781 Defence Research and Development, subject to allocation by the Treasury Board, and to authorize commitments against future years in the amount of $1,000,000

	Estimates	Allotments	Expenditures
Defence Research Board	10,460,241 00	10,730,241 00	8,192,164 68
Army Services	1,391,851 00	1,191,851 00	547,894 98
Naval Services	380,600 00	380,600 00	328,771 92
Air Services	7,564,700 00	7,494,700 00	6,963,687 61
	$ 19,797,392 00	$ 19,797,392 00	$ 16,032,519 19

These allotments were provided for costs pertaining to the operation and activities of the Defence Research Board which was established to carry out such duties in connection with research relating to the defence of Canada and the development of, and improvement to, service equipment and material as the Minister may assign to it, and to advise the Minister on all matters relating to scientific, technical and other research and development which affects national defence. They also provided for the cost of certain research and development projects undertaken by the technical branches of the Armed Services.

As at March 31, 1949, there were 968 salaried employees being paid from this vote, of whom 42 were permanent and 926 temporary.

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	288,789 12	213,023 87
Previous Years—Collectable	259,224 85	309,525 19
—Uncollectable	1,282,987 16	1,256,618 18
	$1,831,001 13	$1,779,167 24

A list of items in excess of $1,000 in Previous Years—Uncollectable was given on page N-44, Public Accounts, 1948.

Items in excess of $1,000 transferred to Uncollectable during the current fiscal year:

Army Services—Andromic Charlebois, $1,298.85; Thomas E. MacDonald, $2,148.50; Charles Foster Handy, $2,980.05; James Rose, $2,936.58; John H. Warner, $1,216.92.

Naval Services—George Lively, Sr., $1,166.05; Lucien Chenard, $3,691.40; Ernest W. Towers, $1,045.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[3] Other Loans and Investments				
(b) To United Kingdom and Other Governments—				
General Advances:				
A Australia	273 70		292 50	18 80 Cr.
A Norway	3,666 03		1,582 95	2,083 08
A United Kingdom	38,083 34 Cr.	46,965 47	6,621 92	2,260 21
A United States of America	479,271 73	65,086 38	519,932 54	24,425 57
	445,128 12	*112,051 85*	*528,429 91*	*28,750 06*
(d) Miscellaneous—				
B Saskatchewan Power Commission	28,099 60		2,507 91	25,591 69
	$ 473,227 72	$ 112,051 85	$ 530,937 82	$ 54,341 75

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				
C National Defence Relief Vouchers	1,148 00			1,148 00
D Outstanding Imprest Account Cheques—National Defence ..	8,712 67	409 56	207 93	8,511 04
	9,860 67	409 56	207 93	9,659 04

		Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[10] Deposit and Trust Accounts					
	(c) *Miscellaneous*—				
E	Army Benevolent Fund	8,745,867 18	8,797,870 36	52,003 18	
F	British Admiralty—Widows, Orphans and Old Age Pensions	11 02	34 21	7,392 17	7,368 98
G	Deductions and Pay—Prisoners of War	136,440 86	903 86		135,537 00
H	Estates World War 1	83,734 81			83,734 81
I	Estates World War 2	98,694 35	132,221 71	66,793 59	33,266 23
J	Extramural Research Grants—Defence Research Board	113,200 00	202,585 00	574,477 00	485,092 00
K	McKee Trophy Fund	1,043 88	58 88	30 00	1,015 00
L	National Rifle Association	86 80	154 96	68 16	
M	Royal Air Force Discharge Benefits	6,278 74	5,054 99		1,223 75
N	Royal Canadian Naval College Trust Fund	3,325 11	11,059 28	12,602 09	4,867 92
O	Royal Military College Cadets Trust Fund		24,210 22	36,424 07	12,213 85
P	Strathcona Trust Fund	500,000 00			500,000 00
Q	Unclaimed Wages—Government Agencies	17,269 75	246 87	246 87	17,269 75
R	United Kingdom Prisoners of War Trust Account	98,794 75	98,159 83	39 55	674 47
S	Contractors' Securities—Cash	306,886 94	235,585 97	1,291,561 45	1,362,862 42
		10,111,634 19	9,508,146 14	2,041,638 13	2,645,126 18
[11] Insurance, Pension and Guaranty Accounts					
	(c) *Pension and Retirement Funds*—				
T	Retirement Fund—National Defence.		4,469 22	952,232 34	947,763 12
U	Permanent Services Pension Account.	14,487,083 31	793,582 68	15,100,555 61	28,794,056 24
		14,487,083 31	798,051 90	16,052,787 95	29,741,819 36
[12] Deferred Credits					
V	Pay-list Deductions—National Defence	260,276 13	574,020 50	707,523 53	393,779 16
[13] Sundry Suspense Accounts					
W	Inspection Board of Canada—Suspense	1,981 95	1,981 95		
X	Loan Subscribers in Arrears	1,692 78	24,763 06	24,769 90	1,699 62
Y	National Defence—Suspense	707,358 26	963,441 11	589,633 96	333,551 11
Z	Naval Service Headquarters Canteen	4,623 15	2,527 17		2,095 98
ZA	Permanent Services Deferred Pay	206,554 41	54,423 89	204,546 59	356,677 11
ZB	Relief Allowances—Suspense	7,907 90			7,907 90
ZC	Unclaimed Cheques—Suspense	169,652 33	43,064 68	31,803 55	158,391 20
ZD	Unclaimed Drafts—Suspense	3,615 99	23 74	429 23	4,021 48
		1,103,386 77	1,090,225 60	851,183 23	864,344 40
		$ 25,972,241 07	$ 11,970,853 70	$ 19,653,340 77	$ 33,654,728 14

A During World War 2, stores were issued and services rendered to the Governments of the United Kingdom, the British Commonwealth and allied countries under authority of War Appropriation Acts. With the exception of the United Kingdom and the United States, transactions in these accounts represent repayments or adjustments.

Current transactions in respect of the Governments of the United Kingdom and the United States are under the authority of the Appropriation Acts, and various Order in Council and Treasury Board Minute authorities which limit the outstanding debit balances.

The credit balance in the Australia account will be adjusted in 1949-50.

Of the amount received from the Government of the United States arising from the General Settlement of outstanding war accounts between the two Governments, as authorized by P.C. 623, February 8, 1949, the sum of $212,134.35 was credited to the account United States of America.

B P.C. 5595, June 30, 1942, authorized a loan of $23,000 to the Saskatchewan Power Commission in connection with additional installation at Swift Current, Saskatchewan, repayable in thirty equal semi-annual payments of principal and interest (at 3½ per cent). The balance outstanding at March 31, 1949, is $15,204.06.

P.C. 4996, June 21, 1943, authorized the sale of the Kenaston-Davidson Transmission Line to the Saskatchewan Power Commission for $16,400 payable in thirty equal semi-annual instalments together with interest at 3½ per cent per annum on the outstanding balance. The unpaid balance at March 31, 1949, is $10,387.63.

C The balance represents the remaining portion of the amount set aside to redeem outstanding relief vouchers issued to persons formerly enrolled at relief camps under the control of the Department of National Defence.

D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

E The transfer of this account to the Department of Veterans Affairs was effected during the fiscal year and the relevant details are shown in the section pertaining to that Department.

F To this account are credited sums deducted from the pay of officers and ratings of the Royal Navy who are on loan to the Canadian Navy, for contributions under the Widows, Orphans and Old Age Contributory Pensions Act and deductions in respect of long service pensions at rates equivalent to those applicable to Royal Canadian Navy personnel under Part V of The Militia Pension Act. Debits represent payments to the British Admiralty under agreement.

G This account is credited with the deductions from pay accounts of Canadian prisoners of war for payments made, or presumably made during World War 2 by the detaining powers under the terms of the Geneva Convention. It is debited with: (*a*) earnings due Canadian prisoners of war which were not paid by the detaining powers; and (*b*) confiscated foreign currency and loss of personal effects. The determination of the liability in respect of the outstanding balance awaits receipt of information from the former detaining powers.

H This account pertains to the estates of deceased members of the Armed Forces of World War 1. Money found in effects of such personnel, credits in personal bank accounts, or money due on account of pensions as well as balances of pay and allowances were credited hereto until heirs are located.

I This account is credited with money found in effects of deceased Army, Naval and Air personnel of World War 2. balances of their pay and allowances, and their bank balances, when not exceeding $2,000 in Canada or $5,000 overseas. These moneys are distributed to the legal heirs under the administration of the Judge Advocate General in his capacity as Director of Estates of this Department.

J This account was credited with undistributed portions of grants in aid of research under authority of an Act to Amend the Department of National Defence Act, c. 5, 1947, which directs, *inter alia*, that the Minister (of National Defence) may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purpose of the (Defence Research) Board for scholarships or grants in aid of research and investigations and thereupon the Minister of Finance shall hold such portion of said moneys in trust and may at any time, on the requisition of the Minister, disburse such moneys for scholarships or grants in aid of research and investigations.

K Under a Deed of Gift of the late J. Dazell McKee, securities to the value of $1,000 are held in trust by the Department. Revenue derived therefrom is credited to this account and used to defray certain expenses in connection with the annual award of the McKee Trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, as having made the most outstanding contribution towards the advancement of Canadian aviation. The above balance includes the value of the securities which are in the custody of the Minister of Finance.

L Entry fees of Cadet Corps contestants in the Miniature Rifle Matches of the National Rifle Association of Great Britain are credited to this account and subsequently forwarded to the Office of the High Commissioner for Canada in London for transmission to the Secretary of the Association.

M This account is credited with amounts received from the United Kingdom representing War Service Gratuities, Post-War Credits and Overseas Service Grants due members of the Royal Air Force who have been transferred to the Royal Canadian Air Force. Disbursements are made to the members concerned.

N This account records transactions relating to deposits made by cadets to finance essential personal expenses as required by College regulations.

O This account is credited with certain amounts deposited by cadets attending the Royal Military College. It is debited with amounts representing purchases by cadets of uniforms, recreational clothing, educational supplies, etc.

P This fund was established in 1909 by the late Lord Strathcona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the Trustees semi-annually at the rate of 4 per cent per annum, and are charged to Interest on Public Debt.

Q This account is credited with unclaimed wages due employees of contractors on a cost plus basis, government plants on a management fee basis, and Crown companies.

R All moneys of prisoners of war derived from (*a*) service pay, (*b*) earnings from work projects, (*c*) proceeds from sale of hand-made souvenirs, and (*d*) donations from relatives, etc., were credited to this account. Under authority of Vote 606 (1948-49) a payment amounting to $98,081.51 was made prior to the close of the fiscal year, to the International Committee of the Red Cross, being moneys held in trust on behalf of former German and Italian prisoners of war and Japanese internees. The closing balance represents amounts due escaped and hospitalized prisoners.

S Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1948-49 bonds so held in respect of the Department of National Defence amounted to $359,200.

T The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the Office of the Comptroller of the Treasury. This change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through the various Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balances at that date as finally established in the Department of Finance account, and will be completed in 1949-50.

Credits in Retirement Fund—National Defence comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of each employee. Debits represent payment of the amount to his credit on resignation or death or, if the temporary employee is made permanent, either a refund of his contribution or transfer of the amount to the Department of Finance Superannuation account.

The transfer to this account of the credit balance from the Department of Finance—Retirement Fund Civil Service account will be effected in the fiscal year 1949-50.

U The following statement shows by services the transactions in the account during the fiscal year:

	Army	Navy	Air	Total
CREDITS				
Contributions by personnel	3,152,977 23	787,327 25	2,170,291 19	6,110,595 67
Contributions by the Government ...	3,786,701 68	831,752 27	2,776,924 63	7,395,378 58*
Interest	347,990 31	63,609 11	252,565 08	664,164 50
Transfer from other Pension Funds ..	426,431 88	41,307 56	462,677 42	930,416 86
	$ 7,714,101 10	$ 1,723,996 19	$ 5,662,458 32	$ 15,100,555 61
DEBITS				
Pension and retiring allowance payments	116,373 66	2,393 65	16,155 65	134,922 96
Gratuities and withdrawal allowances	306,472 44	60,646 32	283,874 92	650,993 68
Refunds of contributions	7,476 77	164 95	24 32	7,666 04
	$ 430,322 87	$ 63,204 92	$ 300,054 89	$ 793,582 68

*This amount includes a debit adjustment of $471,783.10 representing a credit to this account in the fiscal year 1947-48 in excess of the amount of the Government's contribution authorized by P.C. 72/1931 of April 30, 1948, covering the period October 1, 1946, to March 31, 1948. The offsetting credit was to Special Receipts, Refunds of Previous Years' War and Demobilization Expenditures.

V Deductions for Canada Savings Bonds from the pay and allowances of Army, Naval and Air Services personnel are credited to this account pending transmission to the Department of Finance.

W The balance in this account represented deductions made in previous years for war savings certificates and bonds from employees of the Board and its predecessor the Inspection Board of the United Kingdom and Canada. The account was closed by the transfer of war savings certificates deductions amounting to $1,421.55

to the Bank of Canada where they will be held until claimed and the transfer of the balance, which represented unidentifiable deductions for bonds prior to the Ninth Victory Loan to a Department of Finance account for items of this type.

X P.C. 2769, April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. The receipts reflect the incomplete subscriptions under this plan, of employees who have left the Government Service. The closing balance represents unclaimed instalments.

Y Receipts which cannot be allocated immediately are credited to this account pending further advice.

Z The opening balance represented the residual profits from the wartime operation of the Naval Service Headquarters canteen. The debit in the current fiscal year consisted of a payment of $2,352.17 to the Naval Service Benevolent Fund, representing the share of those profits to which service personnel were entitled, and release of $175, to cover expenditures on recreational activities of civilian employees. The closing balance is available for release, on the authority of the Deputy Minister, for the benefit of civilian employees.

ZA Credits to this account are made up of deductions from pay and allowances of Royal Canadian Navy and Royal Canadian Air Force Officers appointed to short or medium service commissions. Such deductions are equal to the monthly pension deduction calculated under Part V of the Militia Pension Act. Debits represent payments to the officers on termination of service or to their heirs in case of death before termination of service.

ZB The balance in this account represents allowances due men who were in the Department of National Defence relief camps and who left without receiving amounts due them.

ZC All cheques except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of their issue are credited to this account pending claims therefor.

ZD Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was $500 or over.

The second list for each service contains the names of employees receiving annual salaries of less than $3,000 who received travelling expenses of $500 or over.

General Services

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Drury, C. M., Deputy Minister	$ 12,000 00	
Mills, W. G., Controller General of Inspection Services	12,000 00	
Mathieu, J. E. G. P., Associate Deputy Minister	10,000 00	$ 524 31
Ross, A., Associate Deputy Minister	10,000 00	509 89
Sharpe, J. A., Assistant Deputy Minister	6,600 00	648 74
Stephens, G. L., Special Adviser to Minister	10,000 00	
Worthington, F. F., Special Adviser to Minister	10,000 00	2,238 86
Adams, E.	3,300 00	721 20
Adams, E. V.	3,660 00	
Beal, S. P.	3,900 00	1,165 36
Begg, C. E.	3,060 00	
Bowen, B.	3,480 00	
Boyd, F. W.	3,480 00	1,997 64
Brethour, J. H.	3,060 00	
Britton, H. W.	3,180 00	544 61
Brooks, E. A.	3,060 00	
Brown, A. J.	3,060 00	
Buckthaught, H.	3,180 00	
Campbell, B. B. S.	8,000 00*	1,228 32
Campbell, D. R.	3,660 00	
Campbell, W. G. (May 31)	3,000 00	
Campeau, J. M. (Mar. 31)	3,960 00	
Cardillo, J.	3,540 00	
Carey, L. J.	4,380 00	

	Salary rate	Travelling expenses
Charette, A.	3,180 00	556 69
Chisholm, J. R.	3,840 00	
Conroy, P. S.	6,000 00	614 36
Cook, J. E.	3,180 00	
Cork, J.	3,180 00	
Coulter, A. B.	6 000 00	
Cross, F. M.	3,360 00	
Delaney, M. E.	3,060 00	
Dodds, R. V.	4,500 00	
Dostaler, J. P. E.	3,060 00	
Downey, M.	3,360 00	2,481 62
Dufault, G. J.	3,120 00	
Duhamel, L. A.	3,180 00	
Dunn, G. S.	3,480 00	
Dunn, I.	3,500 00	
Durward, W. B.	3,540 00	
Eccles, J. C.	3,360 00	
Edey, R. M.	3,540 00	
Edsell, W. H.	5,040 00	
Elder, D. D.	3,060 00	
Elliott, S. C.	3,060 00	
Farquharson, G. M.	3,060 00	
Fink, N. H.	4,500 00	
Foley, J. J.	3,060 00	
Foley, M. P.	3,060 00	
Forbes, D.	3,120 00	1,377 48
Fraser, D.	3,060 00	
Geoffrion, J.	3,180 00	
Grattan, G. E.	4,240 00	
Haines, F. M.	3,360 00	
Harrington, J. M.	3 360 00	
Hayes, R. V.	3,120 00	
Holgate, P. B.	4,500 00	
Humphries, E. W. (Sept. 22)	3 600 00	
Ireton, A. L. S.	5,460 00	
Irwin, A. J. (Sept. 30)	3,600 00	
Jackson, H. J.	3,240 00	
Jefferson, H. W.	3,060 00	
Keliher, R.	3,060 00	
Kidd, J. A.	4,740 00	970 63
Killeen, G.	4,380 00	
Kincaid, E.	3,660 00	
Kingsbury, E.	3,060 00	
Kingston, F.	3,060 00	
Landreville, A.	3,660 00	
Lane, E. D.	3,120 00	673 49
Lavergne, J. R.	3,960 00	
LeBlanc, J. O.	4,380 00	
Lefeuvre, H.	3,180 00	
Leitch, W.	3,180 00	
Lisle, E.	4,740 00	856 91
Little, M.	4,380 00	
Lyons, J. M.	3,180 00	2,137 92
MacGowan, M. C.	4 500 00	1,488 46
MacGowan, P. H.	3,960 00	
MacKenzie, M. S. (July 31)	4,080 00	
Mackey, F. S.	5,040 00	
MacMillan, J. M.	3,420 00	
Marshall, J. W.	3,480 00	1,831 53
Martin, R. L.	4,500 00	
McCarthy, C. W.	3,120 00	2,504 93
McCormick, D. J.	3,840 00	752 20
McGregor, J. E.	3,060 00	
McIntyre, E. A.	4,500 00	
McKay, J. H.	3,480 00	
McLeod, W. P. (May 14)	3,480 00	
Messenger, J. H.	3,660 00	
Miller, A. T.	4,200 00	
Miller, S. L. (Nov. 30)	5,040 00	
Morgan, H. I.	3,540 00	
Murray, G. H.	3,000 00	2,120 13
Nicholls, G. H.	3,060 00	
Nolan, A. E.	3,540 00	585 85
O'Brien, M. N. (Mar. 31)	3,060 00	
O'Hagan, J. H. H.	3,900 00	
Osborne, H. C.	5,400 00	
Packman, A. J.	5,040 00	
Palen, F. A.	3,480 00	
Paradis, L.	4,500 00	
Pearce, P. A.	3,180 00	2,028 43
Perrin, H. E.	4,080 00	
Phillips, E. C.	4,080 00	732 06
Reiffeinstein, H. A.	3,780 00	
Rigby, E. J.	3,180 00	
Robins, P. S.	3,480 00	
Royer, L. O. N. (Mar. 22)	3,180 00	1,350 81
Sager, C. H.	3,900 00	
Simson, D. C. U.	4,380 00	3,163 00†
Smith, M. H.	3,660 00	
Sowery, A. (May 31)	3,000 00	
Tate, H. W.	3,480 00	
Taylor, D. B.	5,500 00	
Thacker, T. L.	4,500 00	
Trottier, B. R.	3,060 00	
Turner, C. R. M.	3,300 00	1 531 05
Valiquette, G.	3,180 00	
Vezina, J. A.	3,180 00	
Walton, C. G.	3,480 00	
Watson, A. L.	5,300 00	
Whatley, R.	6,000 00	
Whiffin, H. E. (Mar. 31)	3,420 00	
Whiteside, G. F.	3,480 00	
Wolfe, J. P. (June 22)	4,560 00	
Wood, W. H.	4,500 00	
Wright, W. P.	3,000 00	
Wright, W. R.	5,000 00	
Young, E. G.	3,720 00	

*Including terminable allowance at the rate of $1,400 per annum.

†Living allowance at the rate of $372 per month.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Andrews, M.	$ 2,760 33	Hogue, E.	636 31	Pearce, R. J.	1,372 34
Barnard, G. A.	918 67	Knoll, W.	561 79	Reiber, A. P.	703 67
Boivin, J.	1,258 30	Leduc, J. W.	2,818 56	Sanders, W. E.	736 05
Campbell, G. D.	747 99	McDonald, J. R.	1,045 72	Tallman, C. G.	994 70
Crozier, D. P.	516 39	McIntyre, G. N.	1,288 09	Vetzal, R.	1,263 95
DesRosiers, C. A.	730 12	McNeill, R. T.	532 80	Wallace, C.	639 10
Edwards, J. A.	1,473 29	Milne, W.	1,176 62	Wallace, R. D.	1,693 81
Goddard, L. H.	1,085 48	Moreau, G. S.	1,443 63	Wright, E. P.	915 40
				Young, C. W.	847 24

Army Services

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, R. W.	$ 3,660 00		Foster, R. L.	3,180 00	
Archer, A. A. (Jan. 31)	3,000 00		Fox, W. C.	3,600 00	
Attfield, A. E. (June 26)	4,260 00		Fugere, A.	3,060 00	
Baines, B. C.	3,180 00		Fuller, W. A.	3,000 00	
Baird, M.	3,180 00		Gauthier, J. A.	3,360 00	
Barham, E. W.	3,480 00		Gelley, T. F.	4,500 00	
Baron, J. M.	3,180 00		George, H.	3,600 00	
Bennett, C. F.	3,360 00		Gibson, I. M.	3,720 00	
Benson, L. C.	3,660 00		Gignac, E. J.	3,060 00	
Betle, T.	3,000 00		Giguere, E.	3,180 00	
Bridger, W. R. P.	5,400 00		Gihon, C. P.	5,100 00	
Brook, G. E.	4,740 00	$ 681 12	Grant, L. F. (Oct. 22)	4,200 00	
Burne, H. E.	3,960 00		Halverson, O. E.	3,060 00	
Cain, G. E.	3,060 00		Hands, H. M.	3,120 00	
Canniff, F. H.	4,080 00		Harrison, B. C.	4,080 00	
Carswell, J. M. (Sept. 14)	3,300 00		Harwood, H. deL.	3,060 00	
Chabot, C. A.	5,400 00		Hay, J. C.	4,440 00	
Chateur, W. N.	6,000 00		Heath, H. W.	4,080 00	
Churchill, F. W.	3,350 00		Hewitt, F. W.	3,300 00	
Coldham, F. H.	3,000 00		Hickson, T.	3,180 00	
Cole, A. F. W.	3,600 00		Hiscock, H. W. (Mar. 19)	3,780 00	
Cookman, O. A.	3,480 00		Hitsman, J. M.	3,840 00	
Couch, O. B.	3,060 00		Hooke, H. W.	4,080 00	
Courtright, M.	3,660 00		Houde, A. O.	3,060 00	
Cox, E. M.	4,440 00		Hurd, C. C.	3,060 00	
Crawford, J. L.	3,420 00		Irvin, B. D.	4,020 00	
Dacey, J. R.	6,600 00		Irvine, H.	4,170 00	
Davidson, G.	3,480 00		Jones, F. W. (Mar. 21)	4,200 00	
Davidson, R. D.	4,800 00		Kerby, W.	4,440 00	
Davis, C. C.	3,180 00		Kitces, S.	3,300 00	
Deprose, J. G.	3,300 00		Lemieux, L. J.	3,420 00	
DesRivieres, J. G.	3,960 00		Lincoln, T. B.	3,000 00	
Dodd, W. C.	3,180 00		Lines, W.	3,240 00	
Douglas, W. (Mar. 2)	3,660 00		Low, C. D.	4,080 00	
Downer, F. H.	3,060 00		Lowe, P.	5,400 00	
Drennan, J. J.	3,380 00		Lowery, H. (Sept. 30)	3,120 00	
Emond, H. P.	4,200 00		Mace, L. A.	3,660 00	
Emond, P. L.	3,480 00		MacEwen, P. B.	5,700 00	
Evely, W. W.	3,180 00		MacIntyre, J.	3,000 00	
Fancott, W. E.	4,560 00		MacKenzie, G. F.	3,345 00	718 83
Finster, V. A.	3,060 00		Mah, Hong Wee	3,180 00	
Fitzpatrick, L. U.	3,060 00		Maingot, A. J.	3,660 00	
Flanagan, A. L.	3,000 00		Maple, H. E.	5,040 00	
Forrester, G. E.	3,180 00		Martel, J. E.	3,300 00	
			McDonald, R. N.	3,415 00	753 71

	Salary rate	Travelling expenses
McEwen, J.	3,900 00	
McMillan, D. Y. (Nov. 18)	3,300 00	
Menendez, C. G.	5,700 00	
Mignault, C. L.	3,480 00	
Mordasewicz, S.	4,080 00	
Naldrett, S. N.	5,400 00	
Noble, G. A.	3,000 00	
Piche, E. J.	3,480 00	1,516 53
Pierce, A. L.	5,040 00	
Plamondon, E. A. (Sept. 28)	3,900 00	
Pouliot, J. A.	3,840 00	
Preston, R. A.	4,800 00	
Prosser, F. L.	4,080 00	
Pye, E.	3,660 00	
Quesnel, A. W.	3,780 00	
Raby, P. A.	3,060 00	
Rail, W. H.	3,060 00	
Ramsay, J. D.	3,240 00	
Roberts, R. R.	3,420 00	
Robertson, B.	3,180 00	
Rochester, G. F.	3,060 00	
Ross, W. D.	3,300 00	
Ruxton, J. L. (Jan. 5)	3,000 00	
Sawyer, W. R.	8,000 00	1,249 29
Sheppey, J. W.	3,180 00	
Simpson, J. R.	4,440 00	
Smith, A.	6,000 00	
Smith, B. W.	3,000 00	
Smith, C. C.	3,180 00	
Spitzer, V. H.	3,060 00	1,308 76
Stackaruk, T. P.	3,180 00	
Stanley, G. F. G.	6,000 00	
Stark, J.	3,180 00	
Steiger, A. G.	3,600 00	
Stonor, M. C.	3,060 00	
Taylor, J. M.	3,000 00	
Twiss, J. F.	4,800 00	
Wall, R. L.	3,480 00	
Washburn, W. J.	4,080 00	
Watkinson, W. G.	3,480 00	
Wellington, L.	3,000 00	
West, H. A. S.	4,500 00	
Williscroft, W. G.	3,000 00	
Willmets, H. G.	4,440 00	
Wilson, C. D.	3,000 00	
Wolff, L. H.	3,960 00	
Young, J. M.	3,180 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Brampton, W. A.	$ 723 48	Donnelly, A. J.	928 55	McDonald, R. N.	753 71
Brown, W. E.	824 26	Magowan, G. A.	731 73	Pocock, H. A.	901 20
				Withers, G. F. S.	759 42

Naval Services

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Anderson, C. F.	$ 3,180 00	
Anderson, N. U.	3,180 00	
Ashbee, H. H.	3,780 00	
Attfield, H. T.	3,060 00	
Bailey, R. P.	4,080 00	
Baker, H. A.	3,540 00	
Barnes, G. S.	3,420 00	
Barry, A. L.	3,060 00	
Bartlett, H. L.	3,840 00	
Baxter, A. M.	3,000 00	
Beamish, G. H. O.	3,300 00	
Beecher, O.	3,480 00	
Belliveau, J. G.	4,020 00	
Bentley, A.	3,420 00	
Bevan, D.	4,080 00	
Birrell, A. L.	5,100 00	
Blount, J. A.	3,360 00	
Bourke, R. R L.	3,060 00	
Boyce, R. G.	3,420 00	
Brennan, C. P.	3,060 00	
Bricknell, A. G.	3,240 00	
Bridgehouse, G. W.	3,180 00	
Brien, T. R.	3,060 00	
Brown, L. A.	4,680 00	
Brown, W. M.	3,840 00	
Buscomb, G. J.	3,300 00	
Butler, E. A.	3,180 00	
Callender, R. G. (Oct. 7)	3,480 00	
Cameron, D. C.	3,660 00	
Carey, C. J.	3,480 00	
Carpenter, N. O.	4,440 00	
Carson, N. T.	3,660 00	
Case, S. H. (Jan. 6)	3,180 00	
Cawthray, J. B.	3,120 00	
Chandler, W. H.	3,480 00	
Chomyn, M. W.	4,440 00	
Comerford, C. P.	3,180 00	
Conquer, S. F.	3,720 00	
Cook, C. C.	4,680 00	
Cormack, F. W.	3,180 00	
Creelman, W.	3,840 00	
Crook, A. B.	3,180 00	
Crosskill, B.	3,060 00	

	Salary rate	Travelling expenses
Crowther, J. D.	3,360 00	
Curran, H. W.	3,000 00	
Dalsin, G. F.	3,240 00	
Daly, J. E. (Oct. 9)	3,000 00	
Darling, D. I.	3,480 00	
Davey, W. S.	3,180 00	
Davidson, D. A.	3,300 00	
Davis, L. A. W. (June 16)	3,660 00	
Dawson, J. B.	3,000 00	
Dick, J.	5,700 00	
Dixon, W. G.	3,180 00	
Down, A. H.	3,660 00	
Downey, J. E.	3,420 00	
Duchesne, A. J.	3,060 00	
Duggan, T. W. (Feb. 1)	3,180 00	
Dunham, W.	3,840 00	
Ellis, J. M.	3,060 00	
Ellis, R. E.	3,000 00	
Evans, R. M.	3,180 00	
Fell, K. L.	3,420 00	
Fletcher, G. G.	3,480 00	
Fletcher, L. (May 7)	3,120 00	
Ford, P.	3,060 00	
Francis, A. G.	3,660 00	
Fraser, J. E.	4,380 00	
Frazer, G. F.	3,060 00	
Fudge, H.	3,000 00	
Fuller, L. J.	3,000 00	
Fultz, J. H.	3,180 00	
Gard, W. H.	3,420 00	
Garland, E. C.	3,420 00	
Gaylard, R.	4,200 00	
George, R.	3,180 00	
Gibson, R.	3,000 00	
Gittens, W. H.	3,660 00	
Given, J. A.	3,000 00	
Glass, J. A.	3,000 00	
Gray, M. F.	3,420 00	
Hanrahan, F. E.	4,020 00	
Harber, J. W.	3,360 00	
Harley, J. P.	3,660 00	
Harris, J. A.	3,060 00	
Hart, T. F.	3,180 00	
Hart, W. R.	3,420 00	
Harvison, C. W.	3,840 00	
Hearn, G.	3,300 00	
Heffler, G. F.	3,660 00	
Herald, C. A.	5,400 00	
Hill, P. J.	3,660 00	
Hines, W.	3,180 00	
Holden, C. W.	3,660 00	
Hoolihan, H. D.	3,480 00	
Hudson, P. A.	3,180 00	
Hustins, W. A.	3,060 00	
Hutton, J. C.	3,120 00	
Izard, J. W.	3,240 00	
Jackson, C. H.	3,000 00	
Jackson, R.	3,540 00	
Johnstone, M. B. M.	4,440 00	
Jones, J. T. (Mar. 25)	3,180 00	
Jones, O.	3,060 00	
Judge, R.	3,000 00	$ 703 57
Keirstead, R. M.	4,080 00	
Kerfoot, J. H.	3,480 00	
Kerr, R.	3,060 00	
Krakstad, H.	3,060 00	
Langlois, J. S. M. (Oct. 7)	4,200 00	
Lay, G. R.	3,060 00	
Lazenby, T. W.	3,120 00	
Lemieux, A. C.	3,000 00	
Lemmon, C. C.	3,480 00	
Levesque, C.	3,000 00	
Livingstone, H. L.	4,380 00	
Lovett, G. F	3,660 00	
Lowe, D. M.	4,740 00	1,710 06
Luther, G. M.	5,100 00	
Lyle, M.	3,060 00	
MacDonald, H.	3,060 00	
MacDonald, L.	3,840 00	711 90
MacDonald, W.	3,480 00	
MacDougall, H. S.	3,540 00	
MacDowall, M. E.	3,780 00	
MacGregor, R.	3,840 00	
MacKay, W. R.	3,180 00	
Macklin, H. R.	3,600 00	686 53
MacNamara, H. N.	4,380 00	
Madill, C. L.	3,300 00	
Malerby, J. W. B.	3,060 00	
Maltby, T.	3,060 00	
Mansfield, A.	3,600 00	
Martin, P. H.	3,180 00	
May, A. W.	3,180 00	
McAteer, W.	3,060 00	
McCrady, R. C.	3,060 00	
McFarlane, R. G.	3,600 00	
McGowan, E. S.	3,180 00	
McGrath, C. G.	3,480 00	
McLaurin, W.	3,480 00	
McNamara, J. A.	3,180 00	
Meads, E.	3,000 00	
Middleton, J.	3,840 00	
Miller, E. J.	3,300 00	
Milne, J. D.	3,300 00	
Milnes, R. A. C.	3,300 00	
Mitchell, E. M.	3,060 00	
Mockridge, C. W. (Mar. 16)	3,180 00	
Moir, G. B.	3,180 00	
Monroe, J. F.	3,600 00	
Moore, F. J. R.	4,080 00	
Morton, R.	3,840 00	
Moss, W.	4,080 00	
Mossop, J. A.	3,420 00	
Muirhead, T. E.	4,020 00	
Murphy, J. F.	3,060 00	
Murphy, W. J. (Nov. 18)	3,720 00	
Naugler, W. A.	3,120 00	
Neville, E. J.	5,040 00	
Newman, W. F.	3,060 00	
Newton, C. H.	3,060 00	
Nichols, W. H.	3,660 00	
Nixon, R. J. E.	3,180 00	

	Salary rate	Travelling expenses
Noonan, W. T.	3,060 00	
O'Brien, V. G.	3,660 00	
Ogilvie, A. H.	3,000 00	
Oldfield, K. J.	3,180 00	
Osborne, B.	3,300 00	
Palmeter, H. S.	3,180 00	
Parker, L. E.	3,060 00	
Pearson, R.	5,700 00	1,318 35
Pelletier, G. H.	3 000 00	
Pierce, J. F.	3,420 00	
Pineau, W. F.	3,600 00	
Pittman, D. G. L. (Mar. 31)	5,040 00	
Poirier, W. G.	3,000 00	
Pon, H. R.	3,660 00	
Privett, A. C.	4,200 00	
Racine, L. E.	3,060 00	
Ramsay, W. A.	5,040 00	
Reardon, J. H.	3,000 00	
Roberts, R.	3,300 00	
Robinson, D. H.	3,180 00	
Rolland, L. S.	4,740 00	
Rough, F. H.	3,540 00	
Rowan, J. L.	3,180 00	
Rowe, T. K.	3,780 00	
Rowlands, J. H.	3,300 00	
Ryley, R.	3,060 00	
Ryno, W.	3,180 00	
Sands, G.	4,440 00	
Scott, S. H.	3,660 00	
Sharpe, W. L. E.	4,080 00	
Shupe, F. C.	3,000 00	
Skerry, F. S.	3,660 00	
Slade, K. G.	4 080 00	
Slater, J. C.	3,480 00	
Smedley, H.	3,180 00	
Smith, C. J. W.	3,180 00	
Smith, E.	3,660 00	
Smith, Maynard S.	3,000 00	
Smith, Mervin S.	3,180 00	
Stead, R. A.	3,600 00	
Stephen, G.	3,540 00	
Storey, G. T.	3,000 00	
Streeter, H.	3,660 00	567 69
Strodyk, A.	3,000 00	
Stuart, A. E.	3,000 00	
Sudall, R. H.	3,180 00	
Taylor, D. B.	3,060 00	
Taylor, G. W.	3,180 00	
Taylor, L. B.	4,140 00	
Thomas, H. W.	3,060 00	
Thomas, J. W.	3,060 00	
Thompson, R. K.	3,180 00	
Thompson, S.	3,660 00	
Thornton, J. P.	3,180 00	
Thornton, R.	4,620 00	
Tobin, J. J.	3,120 00	
Tolson, C. W.	3,000 00	
Tordoff, H.	3,480 00	
Tracey, A. H.	3,480 00	
Tredwell, C. O.	3,420 00	
Trott, A.	4,800 00	
Tucker, G. (Sept. 22)	4,440 00	
Turner, F. E.	4,440 00	
Vincent, U. J.	3,060 00	
Vogan, E. L. (Sept. 1)	4,200 00	
Wade, F. G. (July 1)	3,480 00	
Walsh, F. P.	3,060 00	
Weagle, E. G.	3,660 00	
Webster, A. R.	3,000 00	
Welton, J. S.	3,660 00	
Westbury, R. J.	3,000 00	
Whelen, P. G.	3,780 00	
White, G. A.	4,080 00	
Wilkins, C. F.	3,480 00	
Williams, F.	3,180 00	
Wood, C. N.	3,660 00	
Wragg, G. E.	3,180 00	
Young, C. H.	4,080 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Borland, A. C.	$ 3,060 96	Campbell, D. A.	3,343 85	Mahoney, C. W.	3,017 79
Boulger, J. J.	3,271 59	Hanson, W.	3,157 53	McLennan, R.	3,032 45
				Selig, R. H.	573 98

Air Services

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, W. H.	$ 3,660 00		Cairns, K. C.	5,040 00	$ 1,570 14
Angus, C.	3,420 00		Card, M. L.	3,660 00	2,033 41
Anthony, F. W.	3,180 00		Carter, F. J.	5,040 00	
Barnes, J. R.	3,840 00		Carter, J. B.	4,020 00	
Bate, W. A.	3,300 00		Chapman, H. W. P.	4 320 00	
Booth, A. L.	3,180 00		Clark, A. O.	3,420 00	
Burt, E.	3,060 00		Clarke, L. M.	3,480 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Coy, B. A.	3,840 00		Northover, H. M.	3,300 00	
Crawford, A.	3,300 00		O'Brien, F. G.	4,080 00	
Currie-Mills, C.	3,000 00		O'Brien, G.	3,180 00	
Dickson, W. W.	3,180 00		O'Connell, E. R.	3,300 00	
Donald, J. G.	3,420 00		Ostiguy, G. L.	5,040 00	
Eadie, J. R. (Nov. 30)	3,000 00		Parkes, L. C.	3,540 00	
Fairbrother, W.	3,000 00		Porter, L. V.	3,000 00	
Foley, G.	3,000 00		Potts, G. H.	3,960 00	
Forker, A. M.	3,060 00		Poushinsky, A. W.	3,540 00	
Gear, W.	3,000 00		Rylance, J. H.	3,840 00	
Goodenough, H. J.	4,200 00		Sanders, N. M.	3,060 00	
Halley, J.	3,660 00		Savage, H. M.	3,060 00	
Hamer, T. H.	3,300 00		Sharpe, R. E.	3,360 00	
Handford, G. B.	3,180 00		Shipley, L. D.	3,060 00	
Harris, A. P.	3,480 00		Sturrock, J. K.	3,180 00	
Herring, B.	3,240 00		Sutton, W. B. M.	3,300 00	
Lomas, E. G.	3,840 00		Tant, V. E.	3,480 00	
Lovell, J. W.	3,480 00	561 01	Tupper, R. J. (July 1)	3,000 00	
Lynch, C. V.	3,600 00		Ward, A.	3,000 00	
MacDonald, D.	3,000 00		Waters, A. W.	3,060 00	
Mallory, G. E.	3,840 00		Wilson, P. T.	3,180 00	
McPherson, C.	3,180 00		Wilson, R. I.	3,060 00	
Montgomery G. R.	3,180 00		Wilson, W. B.	3,720 00	
Neil, J. P.	4,080 00		Woodbridge, J. H.	3,300 00	
Noble, C. A.	3,060 00		Wright, F. E.	3,300 00	1,243 29

Suppliers receiving $10,000 or over from this Department

Acadia Sugar Refining Co., Ltd., Halifax, $54,753.79; Acme Steel Co. of Canada Ltd., Montreal, $15,281.68; Acme Tire Limited, London, Ont., $14,360.79; Aerovox Canada Ltd., Hamilton, Ont., $12,847.01; La Societe Cooperative Agricole, Granby, Que., $22,139.80; The Ahearn and Soper Co., Ltd., Ottawa, $12,716.04; Aikenhead Hardware Limited, Toronto, $10,001.11; Air Industries Inc., Arlington, Va., U.S.A., $22,456.10; Aircraft Engine & Parts Corporation, New York, N.Y., U.S.A., $36,078.76; Airplane & Marine Instruments Inc., Clearfield, Penn., U.S.A., $63,399.27; Albert & Davidson Pipe Corporation, Johnson's Crossing, Y.T., $16,684.25; Alberta Launderers, Edmonton, $27,212.81; Alberta Meat Co., Vancouver, $77,033.35; Alberta Poultry Marketers Ltd., Calgary, Alta., $15,693.50; Province of Alberta, $46,522.94; University of Alberta, Edmonton, $69,158.37; All American Aviation, Inc., Wilmington, Delaware, U.S.A., $59,298.05; Allanson Armature Mfg. Co., Ltd., Toronto, $11,860.06; R. S. Allen, Halifax, $22,812; Alpha Arcon Radio Co., Ltd., Toronto, $11,674.13; Aluminum Co. of Canada, Ltd., Montreal, $14,243.74; Aluminum Insulation Limited, Montreal, $11,978.05; American Aircraft Associates Incorporated, Washington, D.C., U.S.A., $12,100; American Instrument Co., Inc., Silver Spring, Md., U.S.A., $11,339.06; Amey Coal Co., Ltd., Vancouver, $65,845.17; Amyot, Marchand & Legaré, Quebec, $17,981; Anaconda American Brass Limited, Toronto, $25,794.34; T. A. Andre & Sons, Kingston, Ont., $344,074.65; S. Anglin Co., Ltd., Kingston, Ont., $79,341.92; Anglo-Canadian Oils, Ltd., Brandon, Man., $95,187.54; Annapolis Valley Canners Ltd., Hantsport, N.S., $10,505.14; Anthes-Imperial Ltd., Winnipeg, $87,586.12; Archibald Coal Co., Ltd., Halifax, $32,143.46; Armco Drainage & Metal Products of Canada Ltd., Edmonton, $11,417.43; Asgeirson's, Winnipeg, $10,934.79; J. H. Ashdown Hardware Co., Ltd., Winnipeg, $28,549.77; Associated Chemical Co. of Canada, Limited, Toronto, $25,345.12; Associated Textiles of Canada, Limited, Montreal, $10,885.31; Atlantic Acadia Sugar Sales Company, Ltd., Montreal, $33,347.84; Atlas Asbestos Co., Ltd., Montreal, $41,846.71; Atlas Bedding, Limited, Montreal, $15,500; Atlas Polar Co., Ltd., Toronto, $39,678.86; Atlas Steels, Ltd., Welland, Ont., $16,540; Austen Bros. Ltd., Halifax, $12,787.33; Automatic Electric (Canada) Ltd., Toronto, $51,364.66; Aviation Electric, Ltd., Montreal, $605,482.23; Avon River Power Co., Ltd., Windsor, N.S., $41,782.48; Ayerst, McKenna & Harrison, Limited, Montreal, $23,915.73.

The B. G. Export Corporation, New York, N.Y., U.S.A., $31,511.59; S. S. Baird & Sons, Fredericton, $13,323.36; Ross Baker Motors Ltd., Vancouver, $15,907.95; H. A. Ball & Sons, Toronto, $19,387.50; The Ball Planing Mill Co., Ltd., Barrie, Ont., $23,861.12; W. L. Ballentine Co., Ltd., Toronto, $39,612.32; Bancroft Industries Ltd., Montreal, $33,502.90; M. Barr Construction Ltd., Kingston, Ont., $30,081.02; Barrett Montford, Toronto, $20,000; Barrie-Allandale Dairy, Barrie, Ont., $11,076.19; Bartle & Gibson Co., Ltd., Victoria, $20,326.18; Bauer & Black, Toronto, $13,520.32; Bausch & Lomb Optical Co., Ltd., Toronto, $26,646.75; Bayliss

Tent & Awning, Vancouver, $10,000; Gordon Beardmore & Co., Limited, Oakville, Ont., $18,061.28; Beattie Cadillac Chevrolet Oldsmobile Ltd., Toronto, $23,950.41; Beaumont & Smith Ltd., Pudsey, Yorks, Eng., $33,215.69; Beaver (Alberta) Lumber Ltd., Calgary, Alta., $10,061.27; W. C. Becker Equipment Co., Limited, Toronto, $62,459.97; Bedard & Hamel Ltd., Montreal, $12,909.47; Alan B. Beddoe, Ottawa, $11,849.98; Belding-Corticelli, Ltd., Montreal, $26,755.68; The Bell Telephone Co. of Canada, Montreal, $319,718.62; Bennett & White Construction Co., Ltd., Vancouver, $29,966.34; Benograph, Montreal, $103,579.33; The John Bertram & Sons Co., Ltd., Dundas, Ont., $24,623.85; Bird-Archer Co., Ltd., Montreal, $16,304.61; Bird Construction Co., Ltd., Winnipeg, $1,021,061.56; B. A. Blakeney Ltd., Halifax, $34,472.60; Blakeny and Son Ltd., Moncton, N.B., $20,937.87; G. S. Blakeslee & Co., Limited, Toronto, $15,876.50; Blue Peter Steamships Ltd., Montreal, $69,478.03; Blue Star Line, Ltd., London, Eng., $14,865.20; The Bocekh Co., Ltd., Toronto, $29,341.15; J. D. Bogue and Sons, Ottawa, $10,950.75; Thomas Bonar & Co. (Canada), Ltd., Montreal, $34,900.16; Boon-Strachan Coal Co., Ltd., Montreal, $20,820.55; The Borden Co., Ltd., Toronto, $26,240.81; S. F. Bowser Co., Ltd., Hamilton, Ont., $47,995.75; Boyd, Phillips & Co., Ltd., Montreal, $16,130.01; Brandon Flying Club, Brandon, Man., $12,367.85; Brandon Packers Ltd., Brandon, Man., $22,402.65; Brandram-Henderson, Ltd., Montreal, $42,768.90; Brennan Paving Co., Ltd., Hamilton, Ont., $623,083.93; W. C. Brennan Contracting Co., Hamilton, Ont., $49,943.31; British Aeroplane Engines, Ltd., Vancouver, $547,082.02; British America Paint Co., Ltd., Victoria, $27,266.46; British American Oil Co., Ltd., Toronto, $453,862.85; B.C. Electric, Vancouver, $333,069.03; B.C. Equipment Co., Ltd., Vancouver, $19,637.33; British Columbia Forest Products Ltd., Victoria, $16,166.14; B.C. Fruit Processors Ltd., Kelowna, B.C., $13,058.10; British Columbia Packers Ltd., Vancouver, $28,069.82; British Columbia Power Commission, Victoria, $30,499.33; Province of British Columbia, $15,727.94; The British Columbia Sugar Refining Co., Ltd., Vancouver, $28,267.51; British Columbia Telephone Co., Victoria, $52,570.48; The University of British Columbia, Vancouver, $17,312.52; British Ropes Canadian Factory, Ltd., Vancouver, $13,858.52; British Yukon Navigation Co., White Horse, Y.T., $1,012,147.70; Brockville Public Utilities Commission, Brockville, Ont., $18,621.05; The Brook Woollen Co., of Simcoe, Ltd., Simcoe, Ont., $22,029.12; Stanley G. Brookes, Ottawa, $26,631.71; Brown & Rutherford Ltd., Winnipeg, $19,745.10; Bryant Electric Co., Ltd., Halifax, $29,843.65; Building Products, Ltd., Montreal, $41,040.21; W. W. Burdett & Co., Winnipeg, $16,899.60; Burgess Battery Co., Niagara Falls, Ont., $12,609.06; Burns & Co., Ltd., Calgary, Alta., $229,921.69; P. Burns & Co., Ltd., Toronto, $13,228.66; A. F. Byers Construction Co., Ltd., Montreal, $110,719.60.

C-O-Two Fire Equipment of Canada, Ltd., Toronto, $20,659.26; Caldwell Construction Co., Fredericton, $13,775.35; City of Calgary, Alta., $127,756.37; Calgary Power Co., Ltd., Calgary, Alta., $14,931.22; Gordon Campbell Ltd., Vancouver, $39,125.97; Canada Bread Co., Ltd., Toronto, $37,316.92; Canada Catering Company Ltd., Toronto, $18,433.07; Canada Cement Co., Ltd., Montreal, $74,006.06; Canada Coal Ltd., Toronto, $81,654.94; Canada and Dominion Sugar Co., Ltd., Montreal, $20,190.70; Government of Canada—Canadian Arsenals Limited, $710,741.59, Central Mortgage and Housing Corporation, $122,559.11, Department of External Affairs, $10,177.40, Department of Labour, $72,284.74, National Harbours Board, $86,524.25, National Research Council, $36,545.54, Department of National Revenue, $862,681.92, Northern Transportation Co. (1947) Ltd., $858,133.51, Department of Public Printing and Stationery, $2,018,046.15, Department of Public Works, $108,657.99, Royal Canadian Mounted Police, $40,096.97, Department of Transport, $32,147.96, War Assets Corporation, $139,211.13; The Canada Metal Co., Ltd., Toronto, $13,929.68; Canada Packers, Ltd., Toronto, $1,538,186.73; Canada Paint Co., Ltd., Montreal, $25,901.12; Canada Roof Products, Ltd., Vancouver, $14,788.28; Canada Sand Papers, Ltd., Preston, Ont., $17,217.49; Canada Starch Sales Co., Ltd., Montreal, $39,047.55; Canada West Shoe Mfg. Co., Ltd., Winnipeg, $65,201.91; Canada Western Cordage Company, Ltd., Vancouver, $11,888.39; Canada Wire & Cable Co., Ltd., Toronto, $58,014.04; Canadair Ltd., Montreal, $3,682,589.36; Canadian Aviation Electronics Limited, Montreal, $375,833.75; Canadian Bakeries, Ltd., Calgary, Alta., $22,159; Canadian Barrels & Drums, Montreal, $91,734; The Canadian Blower & Forge Co., Ltd., Kitchener, Ont., $15,517.26; Canadian Bridge Co., Ltd., Walkerville, Ont., $157,194.95; Canadian Canners, Ltd., Hamilton, Ont., $120,503.20; Canadian Canners (Western), Ltd., Vancouver, $75,267.39; Canadian Car & Foundry Co., Ltd., Montreal, $3,307,151.49; Canadian Cellucotton Products Co., Ltd., Niagara Falls, Ont., $13,137.31; Canadian Comstock Co. Ltd., Montreal, $17,910; Canadian Corps of Commissionaires, Montreal, $573,434.22; Canadian Cottons, Ltd., Montreal, $65,741.99; Canadian Durex Abrasives, Ltd., Brantford, Ont., $26,159.03; Canadian Erectors, Montreal, $13,333.10; Canadian Fairbanks-Morse Co., Ltd., Montreal, $200,303.95; Canadian Fishing Co., Ltd., Vancouver, $23,054.46; Canadian General Electric Co., Ltd., Toronto, $291,839.23; Canadian Hanson & Van Winkle Co., Ltd., Toronto, $16,152.94; The Canadian Import Co., Limited, Quebec, $149,312.54; Canadian Industries, Ltd., Montreal, $377,774.04; Canadian Ingersoll-Rand Co., Ltd., Montreal, $12,382.84; Canadian Johns-Manville Co., Ltd., Toronto, $128,065.41; Canadian Kodak Sales, Ltd., Toronto, $246,908.88; Canadian Laboratory Supplies, Ltd., Montreal, $22,391.16; Canadian Laco Lamps, Ltd., Montreal, $33,249.51; Canadian Line Materials Ltd., Toronto, $20,400.37; Canadian Liquid Air Co., Ltd., Montreal, $56,675.59; Canadian Marconi Co., Montreal, $392,885.66; Canadian National Carbon Co., Ltd., Toronto, $51,134.29; Canadian National Express, Montreal, $10,238.43; Canadian National Railways, Montreal, $3,296,330; Canadian National Telegraphs, Montreal, $213,514.96; Canadian Oil Companies Ltd., Toronto, $73,710.43; Canadian Pacific Airlines, Ltd., Montreal, $115,597.64; Canadian Pacific Express Co., Montreal, $108,455.04; Canadian Pacific Railway Co., Montreal, $2,414,948.91; Canadian Pratt & Whitney Aircraft Co., Ltd., Montreal, $1,429,386; Canadian Shipping Brokers Ltd., London, Eng., $164,429.99; Canadian Standards Association, Ottawa, $15,239.29; Canadian Triangle Wire and Cable Co., Ltd., Toronto, $14,107.98; Canadian Utilities, Ltd., Calgary, Alta., $13,233.68; Canadian Vickers, Ltd., Montreal, $20,675.82; Canadian Western Millwork Ltd., St. Boniface, Man., $26,503.69; The Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., Calgary, Alta., $102,943.05; Canadian Westinghouse Co., Ltd., Hamilton, Ont., $53,268.52; Canadian White Pine Co., Ltd., Vancouver, $41,338.56; Canadian Wm. A. Rogers, Ltd., Toronto.

$35,570.97; Canadian Wirebound Boxes, Ltd., Toronto, $48,646.60; Canadian Wright, Ltd., Montreal, $449,215.52; Cannon Electric Co., Ltd., Toronto, $12,658.80; Canots Cadorette, St. Jean des Piles, Que., $37,042.22; Capital Coal Co., Ltd., Winnipeg, $26,402.93; Capital Storage Co., Ottawa, $20,978.97; Carnation Co., Ltd., Toronto, $51,416.90; W. A. Case & Son Mfg. Co., Buffalo, N.Y., U.S.A., $10,079.83; Magloire Cauchon Ltée., Quebec, $106,262.73; Central Alberta Dairy Pool, Red Deer, Alta., $54,713.14; Central Canada Coal Co., Ltd., Brockville, Ont., $37,533.34; Central Scientific Co., of Canada, Ltd., Toronto, $54,976.80; Champlain Oil Products Ltd., Montreal, $39,650.43; Chapman's Motor Machine Shop, Vancouver, $14,486.65; Charters Chemicals Ltd., Montreal, $10,814; Chaudière Lumber Co., Inc., Quebec, $13,992.04; Chown Ltd., Kingston, Ont., $13,080.51; Chrysler Corporation of Canada, Ltd., Windsor, Ont., $207,836.06; Cities Service Oil Co., Ltd., Toronto, $41,803.04; Citizens' Dairy, Belleville, Ont., $17,618.87; City Coal Co., Ltd., Vancouver, $10,449.74; R. M. Clark Construction Co., Ltd., Montreal, $17,201.69; T. H. Clark, Vancouver, $23,683.05; Frank Clarkson, Victoria, $17,486.91; Howard Clay, Petawawa, Ont., $13,625; Claydon Co., Ltd., Winnipeg, $63,217.74; Clayton & Sons, Ltd., Halifax, $21,790.75; Coal Sellers Co., Ltd., Calgary, Alta., $60,917.21; Coast Lumber Yards Ltd., Winnipeg, $30,484.58; Coastal Aviation Corporation, Alexandra, Va., U.S.A., $35,077.42; Cockburn & Archer, Pembroke, Ont., $34,150.93; The Code Felt and Knitting Co., Ltd., Perth, Ont., $21,695.73; Codville Co., Ltd., Winnipeg, $25,262.54; L. Cohen & Son, Montreal, $16,979.82; Coleman Packing Co., Ltd., London, Ont., $76,377.56; Colgate-Palmolive-Peet Co., Ltd., Toronto, $11,381.74; Collins & Aikman of Canada, Ltd., Farnham, Que., $33,705.67; Colonial Coach Lines, Ltd., Ottawa, $16,754.10; Colonial Weaving Co., Ltd., Peterborough, Ont., $10,868.39; R. B. Colwell, Ltd., Halifax, $55,275.79; Combustion Engineering Corp., Ltd., Montreal, $12,122.05; Commercial Alcohols, Ltd., Montreal, $17,154.06; Community Coal Co., Limited, Dartmouth, N.S., $20,242.88; Computing Devices of Canada Ltd., Ottawa, $34,442.65; Conger Lehigh Coal Co., Ltd., Toronto, $35,124.20; Connaught Medical Research Laboratories, Toronto, $18,955.78; Consolidated Paper Corp., Ltd., Pembroke, Ont., $11,213.54; Consumers Glove Co., Ltd., Montreal, $19,602.50; J. Cooke (Concrete Blocks) Ltd., Aldershot, Ont., $11,342.45; Cooperative Federee de Quebec, Montreal, $15,959.08; Corbeil Ltd., Montreal, $47,449.80; Cordage Distributors, Ltd., Toronto, $28,415.87; Corex Ltd., Toronto, $67,629.72; Corrugated Concrete Pipe & Culvert Ltd., St. Boniface, Man., $95,365.55; Cosgrove Bros., Halifax, $14,960; Cossor (Canada) Ltd., Montreal, $18,575.35; J. A. & M. Cote, Ltd., St. Hyacinthe, Que., $43,180.69; Cotter Bros. Ltd., Winnipeg, $63,494; James Cowan & Co., Ltd., London, Ont., $29,461.37; Cox & Stevens Aircraft (Canada) Ltd., Dorval, Que., $10,442.80; E. C. S. Cox, Islington, Ont., $15,610.59; Crane, Ltd., Montreal, $275,235.37; Creghan & Archibald Ltd., Montreal, $208,184.93; Crescent Creamery Co., Ltd., Winnipeg, $30,374.34; Geo. W. Crothers, Ltd., Leaside, Ont., $181,343.64; Crowe, Gonnason Co., Ltd., Victoria, $16,096.09; Crown Diamond Paint Co., Ltd., Outremont, Que., $41,075.20; Crystal Dairy, Ltd., Calgary, Alta., $10,853.44; Crystal Glass & Plastics Ltd., Toronto, $10,422.18; Cumming & Dobbie, Brandon, Man., $23,964.95; Cummins Diesel Sales of B.C., Ltd., Vancouver, $11,963.99; S. Cunard & Company Ltd., Halifax, $189,764.33; Cunard White Star Ltd., Montreal, $69,595.84; Curran & Briggs, Ltd., Summerside, P.E.I., $316,872.

H. Dagenais, Ottawa, $13,061; Damiano & Menchini, Ottawa, $12,244; Frank R. Dauphinee, Dartmouth, N.S., $12,231.91; Davies, Irwin, Ltd., Montreal, $15,319.49; Davis, Ripley & Associates, Edmonton, $13,999.43; Village of Dawson Creek, B.C., $11,139.87; B. W. Deane & Co. Ltd., Montreal, $24,898.47; The De Havilland Aircraft of Canada, Ltd., Toronto, $1,002,276.43; De Luxe Laboratories Inc., New York, N.Y., U.S.A., $13,806.82; The De Vilbiss Mfg. Co., Ltd., Windsor, Ont., $15,409.18; Diamond Construction Co., Ltd., Fredericton, $172,120.63; Diamond T. Trucks Ltd., Toronto, $60,375.28; Fred W. Dimock, Windsor, N.S., $28,372.73; F. B. Dixon Co., London, Ont., $13,447.21; Joseph Dolan & Sons Ltd., Ottawa, $20,867.72; Dominion Bedding Co., Montreal, $57,273.26; Dominion Bridge Co., Ltd., Montreal, $67,500.90; Dominion Burlington Mills Ltd., Montreal, $23,484.95; Dominion Catering Co. Ltd., Toronto, $31,089; Dominion Coal Co., Ltd., Sydney, N.S., $361,985.95; Dominion Construction & Arlington Lumber Ltd., Winnipeg, $10,990; Dominion Oilcloth and Linoleum Co., Ltd., Montreal, $46,015.82; Dominion Oxygen Co., Ltd., Toronto, $20,631.89; Dominion Packaging Ltd., Montreal, $31,952.58; Dominion Poultry Sales, Winnipeg, $12,295.63; Dominion Road Machinery Co., Ltd., Goderich, Ont., $37,539.29; Dominion Rubber Co., Ltd., Montreal, $89,130.34; The Dominion Sanitary Wiper Co., Limited, Montreal, $50,928.24; Dominion Steel and Coal Corporation, Ltd., Montreal, $100,208.88; Dominion Textile Co., Ltd., Montreal, $97,056.69; Donald Inspection Ltd., Montreal, $20,172.72; Doon Twines, Ltd., Kitchener, Ont., $15,102.51; Harold J. Doran, Montreal, $26,041.92; Dorosz Brothers, Contractors, Regina, $13,671.63; Dougall Painting Contracting Co. Ltd., Montreal, $30,662.14; Dowty Equipment (Canada), Ltd., Montreal, $11,149.20; Drake Gibson Coal Ltd., Regina, $12,179.33; E. F. Drew & Co., Ltd., Montreal, $10,012.97; Drummond, McCall & Co., Ltd., Montreal, $34,757.76; A. Drury, Alliston, Ont., $44,421; Duke Equipment Co. Ltd., Montreal, $10,544.60; C. A. Dunham Co., Ltd., Toronto, $10,943.25; Dunlop Tire & Rubber Goods Co., Ltd., Toronto, $97,049.40; J. P. Dupuis, Ltd., Verdun, Que., $37,137.34; Durham Coal Co., Winnipeg, $24,988.15.

The Earle Freighting Service, Ltd., Carbonear, Nfld., $29,346.28; John East Iron Works, Ltd., Saskatoon, Sask., $13,421.83; Eastern Farm Products Co., Montreal, $12,927; Eastern Light & Power Co., Ltd., Sydney, N.S., $25,441.31; Eastern Steel Products, Ltd., Toronto, $50,783.43; The T. Eaton Co., Ltd., Toronto, $130,298.03; Edgett's Ltd., Vancouver, $12,369.91; City of Edmonton, $115,861.05; Edmonton City Dairy, Ltd., Edmonton, $13,372.39; Edmonton Paint & Glass Co., Ltd., Edmonton, $12,156.53; D. Kemp Edwards, Ltd., Ottawa, $10,815.71; Electric Tamper & Equipment Co. of Canada, Ltd., Montreal, $13,399.80; Electrical Equipment Co. Ltd., Montreal, $17,126.93; Electronic Materials International Ltd., Ottawa, $75,141.81; Electronic Supply Co. (Ottawa), Ltd., Ottawa, $205,714.54; The Fred Elgie Co. Ltd., Belleville, Ont., $14,933.38; T. E. Elviss Co., Brandon, Man., $154,353.89; Empire Brass Mfg. Co., Ltd., London, Ont., $55,566.51; Empire Sash & Door Co., Ltd., Winnipeg, $19,493.82; Empire Soap Co. Ltd., St. Boniface, Man., $10,731.91; Engineered Buildings

(Alberta) Ltd., Calgary, Alta., $537,556.14; The Enterprise Foundry Co., Ltd., Sackville, N.B., $11,302.46; T. H. Estabrooks Co., Ltd., Saint John, N.B., $73,701.55; Evans, Coleman and Evans, Ltd., Vancouver, $12,166.30; Evans, Coleman & Johnson Bros., Ltd., Victoria, $10,229.58; Exide Batteries of Canada, Ltd., Toronto, $102,595.38; Export Packers Limited, Toronto, $20,767.98.

R. J. Fair Food Equipment Co., Toronto, $12,491.79; Fairbanks Soap Co., Ltd., Toronto, $15,799.28; V. D. Falconer, Clinton, Ont., $57,557.58; S. E. Farley & Son, Ottawa, $18,796.85; F. W. Fearman Co. Ltd., Hamilton, Ont., $49,838.25; Federal Building Products Co., Montreal, $14,522.06; Federal Electric Manufacturing Co., Ltd., Montreal, $53,054.82; Federal Wire & Cable Co. Ltd., Guelph, Ont., $19,975.67; Fergusson Atlantic Underwear, Ltd., Moncton, N.B., $17,080.31; Ferranti Electric, Ltd., Toronto, $37,865.03; Featherstonhaugh, Durnford, Bolton & Chadwick, Montreal, $30,000; Finning Tractor & Equipt. Co., Ltd., Vancouver, $15,257.61; Firestone Tire & Rubber Co. of Canada, Ltd., Hamilton, Ont., $33,973.82; First Co-operative Packers of Ontario, Ltd., Barrie, Ont., $126,520.17; Fisher Scientific Co., Ltd., Montreal, $58,586.95; Fleck Bros., Ltd., Vancouver, $15,387.54; John Flood & Sons Ltd., Saint John, N.B., $51,522.98; Ford Motor Co. of Canada, Ltd., Windsor, Ont., $108,774.58; Fort Rouge Coal Co., Winnipeg, $10,196.83; Fort St. John Lumber Co. Limited, Fort St. John, B.C., $64,581.05; Foster Wheeler, Ltd., St. Catharines, Ont., $10,040.86; The Foundation Company of Canada, Ltd., Montreal, $535,266.10; Four Wheel Drive Auto Co., Ltd., Kitchener, Ont., $276,148.88; Fowlers Paving Co. Ltd., Saint John, N.B., $84,552.98; Franke, Levasseur & Co. Ltd., Montreal, $15,558.27; Fraser Valley Milk Producers' Association, Vancouver, $67,285.63; French Advertising Services, Limited, Montreal, $143,057.24; Frigidaire Products of Canada, Ltd., Leaside, Ont., $583,334.11; Frontenac Construction Co. Ltd., Toronto, $21,181.62; Frost Machinery Co. Ltd., Winnipeg, $18,786.65; Frost, The Mover, Kingston, Ont., $10,147.98; Fundy Construction Co. Ltd., Halifax, $26,942.46; Furness, Withy & Co. Ltd., Halifax, $16,119.76; R. J. Fyfe Equipment Ltd., Regina, $18,102.45.

Gainers, Ltd., Edmonton South, Alta., $38,566.19; Galibert, Ltd., Montreal, $49,580.02; Gamble Robinson Ltd., Ottawa, $63,443.25; Gartshore-Thomson Pipe & Foundry Co. Ltd., Hamilton, Ont., $16,080.72; Gas Accumulator Co. (Canada), Ltd., Toronto, $49,328.74; Gas & Oil Products, Ltd., Calgary, Alta., $39,884.78; J. R. Gaunt & Son (Canada) Co. Ltd., Montreal, $14,695.66; General Dry Batteries of Canada, Ltd., Toronto, $14,793.80; General Milk Products of Canada, Ltd., Brockville, Ont., $43,847.15; General Motors Products of Canada, Ltd., Oshawa, Ont., $65,803.28; General Steel Wares, Ltd., Montreal, $71,439.88; The General Supply Co. of Canada Ltd., Montreal, $20,526.21; The General Tire & Rubber Co. of Canada, Ltd., Toronto, $23,761.93; Henry E. Gibson & Company, Winnipeg, $16,114.28; R. E. Gibson & Co., Simcoe, Ont., $38,380.24; Gilbert & Morrison Travel Agency, Ottawa, $26,070.11; Gilchrist Lumber Co. Ltd., London, Ont., $16,470.16; Gilfillan Bros., Inc., Los Angeles, Cal., U.S.A., $41,319.02; Giroday Sawmills, Ltd., Vancouver, $25,826.04; Glidden Co., Ltd., Toronto, $10,781.20; Globe Oil Co. of Canada, Ltd., Westboro, Ont., $29,314.71; Globelite Batteries, Ltd., Winnipeg, $33,188.47; The Gold Glove Works, Montreal, $10,517.80; Gooderham & Worts, Ltd., Toronto, $13,419.55; Charles Goodfellow Lumber Sales Ltd., Montreal, $20,390.59; B. F. Goodrich Rubber Co. of Canada, Ltd., Kitchener, Ont., $113,883.37; The Goodyear Tire and Rubber Co. of Canada, Ltd., New Toronto, Ont., $122,547.24; Gordon & Belyea, Ltd., Vancouver, $13,248.15; Gore & Storrie, Toronto, $17,812.78; Graflex, Inc., Rochester, N.Y., U.S.A., $32,469.56; D. Grandmaitre, Eastview, Ont., $42,072.75; Grandor Lumber Co., Ltd., Toronto, $18,698.50; Stanley A. Grant, Toronto, $10,721.41; The Great Lakes Coal Co. Ltd., Toronto, $11,842.66; Great West Coal Co., Ltd., Brandon, Man., $67,814.46; Great West Distributors Ltd., Calgary, Alta., $12,091.16; The Great West Felt Co., Ltd., Elmira, Ont., $37,884.19; The Great Western Garment Co., Ltd., Edmonton, $51,526.27; Green & Kingyens, Trenton, Ont., $23,094.46; Greenshields-Hodgson-Racine, Limited, Montreal, $15,527.89; Grinnell Co. of Canada, Ltd., Toronto, $12,196.28; Gutta Percha & Rubber, Ltd., Toronto, $35,848.78.

A. W. Hainsworth & Sons, Ltd., Leeds, Eng., $28,185.63; City of Halifax, $74,529.06; Halifax Shipyards, Ltd., Halifax, $435,684.63; Hall Fuel, Ltd., Ottawa, $33,451.69; The Halliday Brothers Ltd., Toronto, $11,934.89; Halliday, Dubé Lumber Co., Montreal, $66,260.39; City of Hamilton, Ont., $15,198.30; Hamilton Harbour Commissioners, Hamilton, Ont., $15,783.42; Hancock Tire Tread Co., Toronto, $27,596.80; T. W. Hand Fireworks Co., Ltd., Cooksville, Ont., $10,768.34; Francis Hankin & Co., Ltd., Montreal, $22,099.20; J. and D. A. Harquail Co., Ltd., Campbellton, N.B., $648,478.63; The Harris Renwick Co. Ltd., Ottawa, $37,052.58; Harrisons & Crosfield (Canada) Ltd., Montreal, $21,963.75; Harstone Coal Company, Winnipeg, $25,477.33; Hart Battery Co., Ltd., St. Johns, Que., $33,372.49; J. F. Hartz Co. Ltd., Toronto, $11,398.52; Hatskin Timber Co. Ltd., St. Boniface, Man., $22,624.74; Harry Hayley & Sons Ltd., Ottawa, $77,902.05; Hayward Lumber Co. Ltd., Edmonton, $62,897.48; Henderson Electric Co., Toronto, $13,471.26; John Heney & Son, Ltd., Ottawa, $27,661.59; Hepburn Bros., Picton, Ont., $71,633.79; John T. Hepburn, Ltd., Toronto, $27,105.22; J. H. Hicks & Sons, Ltd., Bridgetown, N.S., $11,687.26; Hield Bros., Ltd., Kingston, Ont., $18,468.98; Hill-Clark-Francis, Ltd., New Liskeard, Ont., $1,838,636.68; Edmund Hind Lumber Co. Ltd., Toronto, $50,051.35; Hinde & Dauch Paper Co. of Canada, Ltd., Toronto, $14,710.10; Hobart Mfg. Co., Ltd., Toronto, $15,738.63; Hobbs Glass, Ltd., London, Ont., $17,944.65; The Holden Manufacturing Co., Ltd., Ottawa, $45,190.25; R. M. Hollingshead Co. of Canada, Ltd., Toronto, $34,121.95; R. T. Holman Ltd., Summerside, P.E.I., $17,512.24; Home Building Products Ltd., Victoria, $15,263; Home Oil Distributors, Ltd., Vancouver, $128,671.80; Horne & Pitfield, Ltd., Calgary, Alta., $54,092.47; Horton Steel Works, Ltd., Fort Erie, Ont., $26,487.40; F. D. Howie Construction Ltd., Toronto, $18,768.50; Hub Equipment Ltd., Moncton, N.B., $15,390; Hubbert's Food Services, Toronto, $207,364.08; Huck Glove Co., Ltd., Kitchener, Ont., $32,585.46; Hudson's Bay Co., Winnipeg, $109,612.82; Hudson's Hope Coal Sales, Fort St. John, B.C., $119,952.77; Frank Hunnisett Ltd., Toronto, $14,740.22; Hydro-Quebec, Montreal, $135,878.24; Hygiene Products Ltd., Toronto, $13,109.64.

Ideal Upholstering Co. Ltd., Montreal East, Que., $71,226.16; Imperial Oil, Ltd., Toronto, $4,870,680.73; Imperial Tobacco Sales Company of Canada, Limited, Montreal, $14,343.61; Imperialle Fuels, Ltd., London, Ont., $166,050.53; Imagineering Associates Incorporated, Hollywood, Cal., U.S.A., $12,000; Independent Coal & Lumber Co., Ltd., Ottawa, $12,349.51; Independent Petroleum Corp., Montreal, $16,103.07; Industrial Equipment Co. Ltd., Montreal, $16,152.79; Industrial Machinery Co., Limited, Halifax, $38,255.51; Industrial & Road Equipment Ltd., Calgary, Alta., $104,025.09; J. Ingebrigston, Churchill, Man., $14,371.97; John Inglis Co. Ltd., Toronto, $81,459.03; Ingram & Bell, Ltd., Toronto, $21,387.22; Instruments Ltd., Ottawa, $117,461.29; International Business Machines Co., Ltd., Toronto, $89,020.14; International Harvester Co. of Canada Limited, Hamilton, Ont., $65,721.08; International Laboratories, Ltd., St. Boniface, Man., $14,356.18; International Paints (Canada), Ltd., Montreal, $36,632.45; The International Silver Co. of Canada, Limited, Hamilton, Ont., $10,060.15; Irvin Air Chute, Ltd., Fort Erie N., Ont., $136,364.91; Irving Oil Co., Ltd., Saint John, N.B., $43,407.45.

Jack & Heintz Precision Industries Inc., Cleveland, Ohio, U.S.A., $36,854.44; S. Jackson, Brandon, Man., $24,635.67; Jackson's Transfer, Brandon, Man., $15,888.27; The F. T. James Co., Ltd., Toronto, $25,521.80; Frs. Jobin Inc., Quebec, $332,024.16; Axel Johnson, Edmonton, $22,791.20; Johnson & Johnson, Ltd., Montreal, $30,455.27; J. Frank Jones Coal, Ltd., Toronto, $23,782.90; Jones Tent & Awning, Ltd., Vancouver, $15,268.29.

Kane-Marr Limited, Winnipeg, $30,390.64; Katchen Brothers, Calgary, Alta., $16,553.04; Keating Sons, Ltd., Montreal, $10,922.67; Kelly, Douglas & Co., Ltd., Vancouver, $128,123.92; H. Kelly Industrial, Ltd., Edmonton, $24,809.94; Kelvinator of Canada, Ltd., London, Ont., $33,239.70; Kermath Manufacturing Co. of Canada, Ltd., Toronto, $14,850.23; Keuffel & Esser Co. of New York, Montreal, $14,044.76; The Key Construction Ltd., Montreal, $15,798.73; Keyes Supply Co., Ltd., Ottawa, $10,817.44; Kilgour's Ltd., Toronto, $14,069.55; Kingham-Gillespie Coal Co., Ltd., Victoria, $69,413.88; City of Kingston, Ont., $55,533.83; Kitchen Installations Ltd., Toronto, $14,759.65; Kraft Foods Ltd., Montreal, $18,603.10; Kramer Tractor Co., Ltd., Regina, $18,799.14; Kummen-Shipman Electric Ltd., Winnipeg, $111,069.35.

LaFrance Fire Engine and Foamite Ltd., Toronto, $22,603.93; James F. Lahey, Dartmouth, N.S., $27,105.05; R. Laidlaw Lumber Co., Ltd., Toronto, $20,864.74; Lakeview Pure Milk Dairy, Barrie, Ont., $10,983.37; L. K. Lanigan, Halifax, $25,039.03; Lanigan Lumber Ltd., Halifax, $15,499.43; Laporte-Hudon-Hebert, Limitée, Montreal, $16,686.54; T. Lauzon, Enr'g., Montreal, $10,670.04; Fred Lawton, New Mill, Nr. Huddersfield, Yorks, Eng., $62,450.25; John Leckie Ltd., Toronto, $20,650.43; Lee Dye Sons, Victoria, $14,478.58; Liquid Carbonic Canadian Corp., Ltd., Montreal, $19,550.55; Lockhart Woodworkers, Ltd., Moncton, N.B., $10,024.72; Lodwick Aircraft Industries Inc., Lakeland, Florida, U.S.A., $10,156.40; City of London, Ont., $22,252.94; London Coat & Apron Supply, London, Ont., $10,694.28; London Concrete Machinery Co., Ltd., London, Ont., $28,440.72; London Motor Products Ltd., London, Ont., $10,348.56; Lovell & Christmas (Canada) Limited, Montreal, $13,289.64.

MacCosham Storage & Distributing Co. (Calgary) Ltd., Calgary, Alta., $18,784.27; MacCulloch Building Products Ltd., Halifax, $16,434.83; MacDonald Brothers Aircraft, Ltd., Winnipeg, $771,710.89; MacDonalds-Consolidated Limited, Winnipeg, $27,906.40; Macdonnell & Conyers, Ltd., Ottawa, $11,312.91; MacFarlane-Lefaivre, Ltd., Montreal, $32,959.30; Mack Trucks (Canada), Ltd., Toronto, $161,741.93; MacKenzie & Thayer Ltd., Saskatoon, Sask., $26,546.37; MacLaren Advertising Company Ltd., Toronto, $350,541.41; H. R. Macmillan Sales, Ltd., Montreal, $84,429.28; J. V. MacPherson Ltd., Halifax, $46,364.26; N. B. MacRostie, Ottawa, $13,155.48; Magid Upholstering Ltd., Edmonton, $10,517.54; Main & Rensaa, Edmonton, $26,257.80; W. H. Malkin & Co., Ltd., Vancouver, $30,413.99; Manchester Liners Ltd., Manchester, Eng., $23,139.91; The Manitoba Bridge & Iron Works Ltd., Winnipeg, $12,345.02; Manitoba Co-operative Dairies, Ltd., Winnipeg, $19,839.72; Manitoba Dairy & Poultry Co-operative Ltd., Winnipeg, $37,488.29; Manitoba Motor Transit Ltd., Brandon, Man., $12,402.27; Manitoba Power Commission, Winnipeg, $109,420.61; Province of Manitoba, $41,646.66; The Manitoba Sugar Co. Ltd., Winnipeg, $11,350.93; Manning Egleston Lumber Co., Ltd., Calgary, Alta., $13,222.41; Manning Equipment Ltd., Halifax, $14,815.16; Maple Leaf Construction Ltd., Winnipeg, $25,937.86; Maple Leaf Dairy, St. Mary's Ont., $12,526.57; Maple Leaf Dairy Ltd., Halifax, $22,172.76; Marchand Electrical Co., Ltd., Ottawa, $24,287.56; Marine Industries, Ltd., Montreal, $70,000; Maritime Electric Co., Ltd., Fredericton, $16,798.80; Maritime Telegraph and Telephone Co., Ltd., Halifax, $79,357.27; Maritime Tile Co., Halifax, $19,640.20; Markdale Creamery & Produce Co., Markdale, Ont., $22,526.15; Marshall-Wells Co., Ltd., Winnipeg, $75,460.10; Marshalls Co., Ltd., Toronto, $18,933.82; L. T. Martin Ltd., Ottawa, $139,610.18; La Cie Martineau Electrique Ltée., Quebec, $12,258.19; Marvel Products Ltd., Montreal, $25,395.71; Maxwells Ltd., St. Mary's, Ont., $11,683.57; Mayno Davis Lumber Co., Ltd., Ottawa, $19,490.69; R. M. Maze, Transportation, Edmonton, $28,783.11; T. McAvity & Sons, Ltd., Saint John, N.B., $18,845.26; W. D. McBride, London, Ont., $10,256; J. W. McBurney & Sons, Jarvis, Ont., $10,602.93; Lindsay McCarthy, Petawawa, Ont., $14,636.40; McCleery & Weston, Ltd., Vancouver, $17,891.98; McColl-Frontenac Oil Co., Ltd., Toronto, $146,543.94; McConvry-Mudge Limited, Toronto, $24,172.19; McDiarmid Brothers Ltd., Winnipeg, $13,851.79; McDonald Bros. Equipment, Ottawa, $16,740.44; McElroy Manufacturing Corporation, New York, N.Y., U.S.A., $10,800; H. J. McFarland Construction Company, Picton, Ont., $69,463.94; McGavin Bakeries, Ltd., Vancouver, $17,407.90; McGill University, Montreal, $14,135.83; McIntosh Granite Co., Ltd., Toronto, $30,832.85; McKenzie's Milk Products, Ltd., Halifax, $22,727.48; W. McLaren, Shilo, Man., $23,077.71; McLennan, McFeely & Prior, Ltd., Vancouver, $37,686.27; McManus Motors Ltd., London, Ont., $25,580.87; McManus Petroleums, Ltd., London, Ont., $31,052.43; McMullen Supplies, Ltd., Ottawa, $12,852.09; Meakins & Sons, Ltd., Hamilton, Ont., $13,734.01; Measurement Engineering, Ltd., Arnprior, Ont., $79,923.89; Meco Ltd., Montreal, $40,659.95; Medalta Sales (Maritime) Ltd., Halifax, $13,321.23; Medland Machinery Ltd., Winnipeg, $10,365.45; Megantic Mfg. Co., Lake Megantic, Que., $35,372.34; Merck & Co., Ltd., Montreal, $12,480.80; The Merco Wholesale Ltd., Edmonton,

$13,503.07; Mercury Mills, Ltd., Hamilton, Ont., $18,219.87; Mersey Woodworkers Ltd., Milton, N.S., $10,436.30; Metals Ltd., Edmonton, $53,966.67; Metro Aviation Sales, Washington, D.C., U.S.A., $14,403.38; Metropolitan Broadcasting Service Ltd., Toronto, $10,348.68; Midland Foundry & Machine Co., Ltd., Midland, Ont., $43,883.28; Mid-West Engineering Co., Ltd., Winnipeg, $51,814.69; Mid-West Produce Co. Ltd., Winnipeg, $20,093.67; Mile End Fruit Exchange Inc., Montreal, $27,328.40; John Millen & Son Ltd., Montreal, $27,747.25; Milton Hersey Co., Ltd., Montreal, $22,879.60; The Miner Rubber Co., Ltd., Granby, Que., $38,443.99; Minneapolis-Honeywell Regulator Co., Limited, Leaside, Ont., $13,900.38; Le Syndicat de Construction Moderne, Ltée., Quebec, $26,000; Modern Dairies Ltd., Winnipeg, $11,668.50; Modern Tool Works, Ltd., Toronto, $39,379.15; W. A. Moffatt Co., Toronto, $27,297.52; Moffats Ltd., Weston, Ont., $157,202.19; Monahan Supply Corporation Limited, Toronto, $32,550.90; Monarch Knitting Co., Ltd., Toronto, $65,388.54; The Monarch Lumber Co., Ltd., Regina, $28,822.76; Moncton Electricity & Gas Co., Ltd., Moncton, N.B., $19,948.15; Mongeau & Robert Cie., Ltée., Montreal, $21,623.27; City of Montreal, $37,018.83; The Montreal Cottons, Ltd., Valleyfield, Que., $95,817.39; University of Montreal, Montreal, $24,157.30; Montrose Worsted Mills Inc., Granby, Que., $12,571.09; Moore Bros. Machinery Co. Ltd., Montreal, $12,089.93; Moore-Whittington Lumber Co., Ltd., Victoria, $13,309.78; Morantz Beef Co., Montreal, $26,381.02; The Herbert Morris Crane & Hoist Co., Ltd., Niagara Falls, Ont., $13,340.85; James Morrison Brass Mfg. Co., Ltd., Toronto, $11,826.44; Motor Car Supply Co., of Canada, Ltd., Calgary, Alta., $21,224.10; Motor Coach Industries, Ltd., Winnipeg, $22,347.44; Mount Royal Metal Co., Ltd., Montreal, $17,168.47; Moyer School Supplies Ltd., Montreal, $12,801.25; Mumford Medland, Ltd., Winnipeg, $43,251.91; Munderloh & Co. Ltd., Montreal, $12,508.22; Municipal Spraying and Contracting Co., Ltd., Greenwood, N.S., $54,564.77; The Murphy Paint Co., Ltd., Montreal, $17,312.60; Alexander Murray & Co., Ltd., Montreal, $34,023.69; Mussens Canada Ltd., Toronto, $267,429.05; Mutual Growers Market, Ltd., Toronto, $39,783.64.

Nabob Foods Ltd., Vancouver, $16,459.96; Nasco Inc., Cleveland, Ohio, U.S.A., $15,914.50; National Association of Broadcasters, Washington, D.C., U.S.A., $12,615.75; National Drug & Chemical Co. of Canada, Ltd., Montreal, $19,423.85; National Grocers Co., Ltd., Toronto, $79,469.41; National Iron Corporation, Ltd., Toronto, $170,043.48; Navy League of Canada, Montreal, $87,558.78; Needlecraft Mills, Ltd., St. Hyacinthe, Que., $25,033.44; C. H. Neff, Vancouver, $15,985.71; L. O. Neily & Co., Ltd., Aylesford, N.S., $10,551.14; Nelson Wood Products, Wheatley, Ont., $29,925.92; Neptune Meters Ltd., Long Branch, Ont., $25,199.57; New Brunswick Electric Power Commission, Saint John, N.B., $36,041.51; New Brunswick Telephone Co., Ltd., Moncton, N.B., $17,670.91; New Method Laundries, Ltd., Victoria, $21,851.62; New York Central Railroad Co., New York, N.Y., U.S.A., $56,655.74; New York Wire Works Ltd., Montreal, $13,021.07; Niagara Paint & Chemical Co., Ltd., Hamilton, Ont., $23,615.34; Nichols Chemical Co., Ltd., Montreal, $12,934.12; Norris Dairy Ltd., Barrie, Ont., $17,480; North American Aviation Inc., Los Angeles, Cal., U.S.A., $250,437.38; North American Building, Ltd., Winnipeg, $1,701,133.88; North American Telegraph Co., Montreal, $15,976.18; North American Trucking & Distributing Co., Dawson Creek, B.C., $49,292.93; North Star Oil, Ltd., Winnipeg, $28,743.31; North West Sportswear Company, Toronto, $82,986.85; Township of North York, Willowdale, Ont., $29,757.64; Northern Alberta Dairy Pool, Ltd., Edmonton, $15,646.95; Northern Alberta Railways Co., Edmonton, $101,351.23; Northern Asbestos & Building Supplies Ltd., Calgary, Alta., $11,458.95; Northern Commercial Co., Ltd., White Horse, Y.T., $55,221.14; Northern Electric Co., Ltd., Montreal, $890,289.91; Northern Radio Company Incorporated, New York, N.Y., U.S.A., $220,545.66; Northern Tool & Gauge, Ltd., Eastview, Ont., $10,940.63; Northwest Industries, Ltd., Edmonton, $973,677.75; Northwestern Creamery Limited, Victoria, $33,993; Northwestern Utilities, Ltd., Edmonton, $90,500.17; Nova Scotia Light & Power Co., Ltd., Halifax, $305,527.87; Nu Swift (Canada) Ltd., Toronto, $30,199.

George R. Oake Ltd., Edmonton, $23,555.19; Ogilvie Flour Mills Co., Montreal, $22,910.58; A. T. O'Leary & Co., Ltd., Halifax, $191,826.37; The Ontario Hughes-Owens Co., Ltd., Ottawa, $312,079.56; Ontario Hydro-Electric Power Commission, Toronto, $222,332.76; Osler, Hammond & Nanton Limited, Winnipeg, $16,578.45; Otaco, Ltd., Orillia, Ont., $16,699.61; City of Ottawa, $73,628.13; Ottawa Light, Heat & Power Co., Ltd., Ottawa, $58,228.50; Ottawa Paint Works, Ltd., Ottawa, $18,449.18; Ottawa Typewriter Co., Ltd., Ottawa, $10,647.42.

Pacific Meat Co., Ltd., Vancouver, $136,699.69; Packwood Coal Mines, Hudson's Hope, B.C., $13,805.65; Palm Dairies, Ltd., Calgary, Alta., $52,847.80; Palmer & Williams Co., Ltd., Summerside, P.E.I., $19,844.56; Parkdale Manufacturing Co., Ottawa, $34,519.72; Parker's Cleaners & Dyers Ltd., Ottawa, $10,125.52; Partridge-Halliday Ltd., Winnipeg, $330,943.99; The J. Pascal Hardware Co., Ltd., Montreal, $17,957.10; Paton Mfg. Co., Ltd., Montreal, $80,168.78; Peerless Laundry Ltd., Vancouver, $25,454.25; The Pembroke Electric Light Co., Ltd., Pembroke, Ont., $23,797.50; The Pembroke Laundry Cleaning & Dyeing Co., Pembroke, Ont., $11,798.97; Les Huiles Penco Ltée., Quebec, $14,983.85; Penmans, Ltd., Paris, Ont., $41,957; People's Gas Supply Co., Ltd., Ottawa, $11,622.74; H. M. Perry Ltd., Toronto, $12,209.07; Pesner Bros. Ltd., Montreal, $26,835.62; Petawawa Electric Appliances and Hardware, Petawawa, Ont., $10,698.32; The Peterborough Canoe Co., Ltd., Peterborough, Ont., $17,020.85; Phoenix Engineered Products Ltd., Toronto, $652,477.35; Photographic Stores Ltd., Ottawa, $12,514.89; Photostat Corporation, Toronto, $31,946.43; Piercey Supplies, Ltd., Halifax, $88,231.81; Pioneer Fruit & Vegetable Co., Ltd., Victoria, $12,386.59; The Hiram L. Piper Coy., Ltd., Montreal, $10,696.75; Pleasant View Dairy Ltd., Pembroke, Ont., $14,781.22; Poole Construction Co., Ltd., Edmonton, $590,839.06; The Potato House, Vancouver, $12,335.47; Powell Equipment Co., Ltd., Winnipeg, $19,004.95; B. W. Powers & Son, Trenton, Ont., $91,232.97; P. L. Pratley, Montreal, $11,475.29; Precision Machine & Foundry, Ltd., Calgary, Alta., $51,716.17; Premier Construction Co., Ltd., Vancouver, $11,881.98; Prenco Progress and Engineering Corporation Ltd., Toronto, $12,956.98; Pressure Pipe Co., Canada, Ltd., Montreal, $26,357.10; John C. Preston Ltd., Ottawa, $10,458.53; Jacques Price, Windsor, N.S., $20,263.73; J. L. E. Price & Co. Ltd., Montreal, $1,446,900.80; City of Prince Rupert, B.C., $14,397.43; The Producers Dairy, Limited, Ottawa, $21,901.48;

Product Engineering Company, Windsor, Ont., $11,558.61; Provincial Transport Co., Montreal, $12,489.91; Geo. R. Prowse Range Co., Ltd., Montreal, $10,155.22; Purity Flour Mills Ltd., Toronto, $12,088.71; Glen Purvis Enterprises, Ltd., Blenheim, Ont., $13,194.74; Pyrene Mfg. Co., of Canada, Ltd., Toronto, $10,623.49.

Quaker Oats Co. of Canada, Ltd., Peterborough, Ont., $21,645.01; Quebec Power Co., Quebec, $39,269.05; Queen's University, Kingston, Ont., $12,827.99; Quinte Laundering and Dry Cleaning Service, Trenton, Ont., $12,082.34; Quon Bros., Vancouver, $11,495.61.

R.C.A. Victor Co., Ltd., Montreal, $426,625.11; Railway & Power Engineering Corporation, Limited, Toronto, $106,002.57; Ray-O-Vac (Canada) Ltd., Winnipeg, $43,349.85; Joseph Read & Co., Ltd., Summerside, P.E.I., $42,790.37; City of Regina, $38,645.34; Reid & Cambridge Ltd., Westmount, Que., $22,069.32; Reid & Co., Lumber, Ltd., Toronto, $81,491.71; Reliance Chemicals Limited, Montreal, $10,376.41; Revelstoke Sawmill Co., Ltd., Calgary, Alta., $16,111.80; Rheem Canada Ltd., Hamilton, Ont., $273,186.89; Richards-Wilcox Canadian Co., Ltd., London, Ont., $22,434.81; James Richardson & Sons, Limited, Winnipeg, $63,090.74; Richmond Hosiery, Ltd., London, Ont., $39,734.44; The Township of Richmond, Brighouse, B.C., $11,066.89; Gordon M. Ritchie & Co., Clinton, Ont., $78,507.92; Robertson Bros. (Chilliwack) Ltd., Chilliwack, B.C., $55,325.84; The James Robertson Co., Ltd., Montreal, $51,810.48; Thomas Robertson (Canada) Ltd., Ottawa, $46,382.55; Thomas Robertson & Co., Ltd., Montreal, $38,978.41; Bruce Robinson Electric, Ltd., Calgary, Alta., $25,364.15; Roblin Dairy, Belleville, Ont., $13,197.58; Rodney Contractors Ltd., Yarmouth, N.S., $125,132.85; A. V. Roe Canada Limited, Toronto, $8,718,537.25; Rogers Majestic Ltd., Toronto, $93,234.74; Rogers Montreal Limited, Montreal, $326,880.21; Rolls-Royce Ltd., Derby, Eng., $198,096.06; Rolls-Royce Montreal Ltd., Dorval, Que., $501,444.93; Ronalds Advertising Agency Limited, Montreal, $199,940.77; The Roofers Supply Co., Ltd., Toronto, $19,017.63; T. D. K. Rooney Construction, Kingston, Ont., $22,178.35; Rootes, Ltd., London, Eng., $17,659.17; Rose Fuel Co., Victoria, $18,994.17; Harry Rosen Coal Supply, Kingston, Ont., $81,527.80; Rowcliffe Canning Co., Ltd., Kelowna, B.C., $14,158.47; The Royal Institute for the Advancement of Learning, Montreal, $14,000; Rudel Machinery Co., Ltd., Montreal, $15,547.50; Edouard Ruel Ltd., Lauzon, Que., $18,972.94; Rumford, Ltd., Winnipeg, $21,262.58; Russell-Hipwell Engines Ltd., Owen Sound, Ont., $25,763.19; T. E. Ryder Machinery Co., Registered, Montreal, $11,966.80.

S. & G. Clothing Co., Ltd., Montreal, $15,226; Safety Supply Co., Toronto, $27,701.97; City of Saint John, N.B., $17,037.98; Saint John Dry Dock & Shipbuilding Co., Ltd., East Saint John, N.B., $85,766.58; St. Lawrence Flour Mills Co., Ltd., Montreal, $17,632.76; Salsman & Sons Ltd., Halifax, $30,733; The Sarjeant Co., Ltd., Barrie, Ont., $52,632.31; Saskatchewan Power Commission, Regina, $39,620.25; Province of Saskatchewan, Regina, $14,255.60; Saskatchewan Timber Board, Prince Albert, Sask., $10,702.40; University of Saskatchewan, Saskatoon, Sask., $15,496.07; Scarfe & Co., Ltd., Brantford, Ont., $21,703.57; The Schuster Co., Ltd., Belleville, Ont., $172,140.60; Scotia Roofing & Sheet Metal Ltd., Halifax, $43,478.53; Scott Clothing Co., Ltd., Longueuil, Que., $23,651.09; Scott Fruit Co., Brandon, Man., $27,181.63; William Scully Ltd., Montreal, $14,369.52; Seaboard Advertising Co., Ltd., Vancouver, $31,446.98; J. M. Searle & Co., Newcastle, N.B., $22,043.52; Seiberling Rubber Co., of Canada, Ltd., Toronto, $15,359.82; Service Lamp Co., Ltd., London, Ont., $58,353.31; Service Station Equipment Co., Ltd., Toronto, $30,038.32; Service Supplies Ltd., Ottawa, $15,583.26; Shawinigan Water & Power Co., Montreal, $25,094.27; B. Shea & Co., Toronto, $64,500; J. J. Shea, Ottawa, $35,029.37; Shell Oil Co. of Canada, Ltd., Toronto, $1,511,007.48; Andrew Sheret, Ltd., Victoria, $15,036.33; Sherwin Williams Co. of Canada, Ltd., Montreal, $37,526.42; Shiff & Co., Inc., Montreal, $29,187.68; E. H. Shockley & Son Ltd., Vancouver, $182,343.96; Sicard Ltd., Montreal, $880,964.68; Sico Paint Ltd., Quebec, $35,800.99; Sidney Freight Service Ltd., Sidney, B.C., $10,967.80; H. Sigurdson, Westbourne, Man., $13,797; Arthur A. Sills & Son, Belleville, Ont., $12,301.96; Simkin's Transfer & Fuel, Winnipeg, $24,544.68; Simmons, Ltd., Montreal, $69,894.12; T. S. Simms & Co., Ltd., Saint John, N.B., $25,949.42; Simpson Planing Mill Co., Ltd., Toronto, $19,771.17; The Robert Simpson Company Limited, Toronto, $21,440.61; J. M. Sinclair Ltd., Winnipeg, $13,931.99; Slade & Stewart Ltd., Vancouver, $20,334.47; A. P. Slade (Victoria) Ltd., Victoria, $75,866.14; Slingsby Manufacturing Co., Ltd., Brantford, Ont., $19,145.58; Smallwood Pharmaceuticals Ltd., Orangeville, Ont., $11,614.49; The Smart-Turner Machine Co., Ltd., Hamilton, Ont., $14,599.32; Smith Bros. Motor Body Works, Toronto, $31,571.04; Smith Produce Co., Edmonton, $13,969; R. Smith Co., Ltd., Winnipeg, $51,730.89; Smithson Transport, Simcoe, Ont., $11,505.44; Solex Co., Ltd., Montreal, $15,689.82; Southern Canada Power Co., Ltd., Montreal, $12,784.52; Sovereign Potters, Ltd., Hamilton, Ont., $48,832.28; James Sowards Coal Co., Ltd., Kingston, Ont., $47,055.68; Spartan Contracting Co., Ltd., Toronto, $11,785.80; James S. Spivey, Inc., Washington, D.C., U.S.A., $49,350.33; E. R. Squibb & Sons of Canada, Ltd., Toronto, $18,649.67; Wm. Stairs, Son & Morrow, Ltd., Halifax, $17,656.44; Standard Aero Engine Works, Ltd., Winnipeg, $156,530.76; Standard Construction Co. Ltd., Halifax, $33,293; Standard Fuels, Ltd., Toronto, $34,717.07; Standard Oil Company of British Columbia Limited, Vancouver, $234,227.47; Standard Paper Box, Ltd., Montreal, $30,806.40; Stanway-Hutchins Ltd., Montreal, $10,228; Stark Bros. Ribbon Corp. of Canada, Limited, Granby, Que., $30,060.04; Stark Electronic Instruments Ltd., Toronto, $76,133.64; R. P. & W. F. Starr, Ltd., Saint John, N.B., $26,723.58; The Steel Co. of Canada, Ltd., Hamilton, Ont., $19,806.85; J. R. Stephenson & Co., Winnipeg, $12,530.26; Stericloth Products, Ltd., Braniford, Ont., $23,747.40; Sterilized Wiper Towel Supply, Ottawa, $52,554.16; Sterne Equipment Co., Ltd., Toronto, $19,272.30; G. F. Sterne & Sons, Ltd., Brantford, Ont., $22,238.23; Stickland Fuels Ltd., Vancouver, $20,375; Stinson Reeb Supply Co., Ltd., Montreal, $20,514.53; Stradwick's Ltd., Hamilton, Ont., $24,978.63; The Strathcona Garment Mfg. Co., Montreal, $34,619.06; Sturgeons, Ltd., Toronto, $13,062.62; Suburban Rapid Transit Co., Winnipeg, $19,420.39; Town of Summerside, P.E.I., $21,919.96; Supercrete Ltd., St. Boniface, Man., $19,069.09; Superline Oils Ltd., Halifax, $25,458.48; Supertest Petroleum Corporation Ltd., London, Ont., $45,654.79; Sutherland Construction Co., Montreal, $24,872; N. M. Sutilovitch, White Horse, Y.T., $11,000; R. Swail Coal & Cartage Ltd., Winnipeg, $17,685.77; Swanson Lumber Co., Ltd., Edmonton, $16,018.30; Swift Canadian Co., Ltd., Toronto, $606,911.54.

Taylor & Pearson Ltd., Edmonton, $17,131.14; The Tebbutt Shoe and Leather Co., Ltd., Three Rivers, Que., $22,941.60; Terminal Construction Co. Ltd., Montreal, $1,893,620.01; Texas Engineering & Manufacturing Co., Dallas, Texas, U.S.A., $29,031.59; Texas Railway Equipment Co., Walnut Ridge, Ark., U.S.A., $15,896.64; Textile Sales Ltd., Montreal, $220,708.74; Thompson Bros. Machinery Co. Ltd., Liverpool, N.S., $29,227.16; Thompson Products, Inc., Cleveland, Ohio, U.S.A., $10,119.05; Thomson Groceries Ltd., Toronto, $45,275.36; Peter Thomson & Sons, Creemore, Ont., $10,192.78; Thorp-Hambrock Co., Ltd., Montreal, $10,386.78; Tide Water Oil Co. of Canada, Ltd., Toronto, $66,120.62; Tip Top Tailors, Ltd., Toronto, $32,800.30; John Tobin & Co., Ltd., Halifax, $16,262.56; Todd Construction Co., Ltd., Vancouver, $18,940; Toilet Laundries Ltd., Montreal, $15,491.87; Toledo Scale Co. of Canada, Ltd., Windsor, Ont., $18,213.72; R. F. Tolson, Bedford, N.S., $24,284.97; Tomlinson Bros. Ltd., Toronto, $222,314.25; The Tomlinson Construction Co. Ltd., Toronto, $1,407,067.03; A. L. Torgis & Son Ltd., Toronto, $13,288.59; City of Toronto, $12,148.66; Toronto Hydro-Electric System, Toronto, $17,016.59; University of Toronto, Toronto, $38,075.28; The Tower Co. Ltd., Montreal, $123,705; Jean Paul Trahan, St. Jean, Que., $19,094.32; Trane Co., of Canada, Ltd., Toronto, $23,181.98; Trans-Canada Air Lines, Montreal, $205,746.12; Tree Surgery Co., Ltd., Montreal, $17,047.55; Treleo Ltd., Toronto, $11,841.96; The Tremco Manufacturing Company (Canada) Ltd., Toronto, $74,675.93; Trenton Public Utilities Commission, Trenton, Ont., $21,126.50; Trinidad Leaseholds (Canada) Ltd., Port Credit, Ont., $274,742.62; Turnbull Elevator Co., Ltd., Toronto, $14,345.46; B. R. Turner, Dartmouth, N.S., $10,045.53; J. Spencer Turner Co., Ltd., Hamilton, Ont., $57,116.95.

Underwood & McLellan, Saskatoon, Sask., $15,059.66; Union Coal Co. Ltd., Halifax, $36,237.52; Union Milk Co., Ltd., Calgary, Alta., $10,467.27; Union Quarries & Paving Ltd., Limoilou, Que., $14,155.51; Union Tractor & Equipment Co., Ltd., Edmonton, $123,000.94; United Aircraft Products, Inc., Dayton, Ohio, U.S.A., $11,634.85; United Auto Parts Limited, Montreal, $43,910.06; United Kingdom Government, $983,583.47; United Oil Ltd., Victoria, $11,516.12; United States Treasury Department, Washington, D.C., U.S.A., $163,063.77; Universal Ignition & Battery Co., London, Ont., $51,178.77; Universal Wiping Products Ltd., Montreal, $10,082.06; Upton Bradeen & James Ltd., Montreal, $110,614.31.

The Valley City Mfg. Co., Ltd., Dundas, Ont., $25,031.93; Valvoline Oil Company of Canada Ltd., Leaside, Ont., $43,560.97; City of Vancouver, $25,242.10; Vancouver Machinery Depot, Ltd., Vancouver, $74,536.88; The Vancouver Supply Co. Ltd., Vancouver, $10,410.11; Variety Textile Manufacturers Ltd., Montreal, $40,729.42; J. Verrette, Montreal, $13,390.35; Vickers-Armstrong Ltd., Barrow-in-Furness, Eng., $29,185.88; Vickers-Gorrie Ltd., Brockville, Ont., $27,361.44; City of Victoria, $40,373.24; Victoria Machinery Depot Co., Ltd., Victoria, $12,608.30; Victoria Paper & Twine Co. Ltd., Toronto, $11,984.12; Victoria Paving Co., Ltd., Victoria, $13,547.56; Vivian Engine Works, Ltd., Vancouver, $15,437.69; Vulcan Iron & Engineering Ltd., Winnipeg, $23,277.47.

The Wabasso Cotton Co., Ltd., Three Rivers, Que., $17,144.78; Waggs Laundry & Dry Cleaners Ltd., Midland, Ont., $25,022.29; Wagner Brake Co., Ltd., Toronto, $10,152.42; Walker & Hall, Halifax, $48,276.84; James Walker Hardware Co., Montreal, $10,396.65; Robert Walker & Sons Ltd., Victoria, $10,579.83; Walter Walker & Sons, Ltd., Victoria, $60,610.07; Warrendale Shirt Co., Limited, Montreal, $38,730.23; Waterous, Ltd., Brantford, Ont., $22,404.28; F. P. Weaver Coal Co., Ltd., Toronto, $407,431.44; D. A. Webber, Halifax, $13,332.59; West York Coach Lines, Toronto, $47,882.50; Westeel Products Ltd., Toronto, $42,076.23; Western Asbestos Co. Ltd., Winnipeg, $87,206.21; Western Auto & Truck Body Works, Ltd., Winnipeg, $96,182.85; Western Grocers Ltd., Winnipeg, $35,852.38; Western Gypsum Products, Ltd., Winnipeg, $10,755.08; Western Machinery Co., San Francisco, Cal., U.S.A., $31,802.39; Western Oil Co., Ltd., Moose Jaw, Sask., $10,522.59; The Western Packing Co. of Canada (Limited), Winnipeg, $36,223.47; Western Supplies (Manitoba) Ltd., Winnipeg, $23,713; City of Westmount, Que., $15,107.69; White Motor Co. of Canada Ltd., Montreal, $190,311.15; White Pass & Yukon Route, Vancouver, $387,907.16; S. S. White Company of Canada Ltd., Toronto, $22,660.94; The Wholesale Fuel Co. Ltd., Saskatoon, Sask., $13,320.60; T. G. Wilcox, Midland, Ont., $30,307; Willard Storage Battery Co. of Canada, Limited, Toronto, $21,686.72; Williams & Wilson Ltd., Montreal, $22,835.52; The A. R. Williams Machinery Co. Ltd., Toronto, $56,559.27; Williamson Company of Canada, Ltd., Toronto, $30,709.47; Willys-Overland Motors, Inc., Toledo, Ohio, U.S.A., $45,094.05; Wilsil, Ltd., Montreal, $69,035.32; Wilson Motor Bodies, Ltd., Long Branch, Ont., $31,669.75; City of Winnipeg, $44,802.89; Winnipeg Electric Co., Winnipeg, $12,982.29; Winnipeg Paint & Glass Co., Ltd., Winnipeg, $81,078.28; Winnipeg Supply & Fuel Co., Ltd., Winnipeg, $79,912.67; Wonder Bakeries, Ltd., Toronto, $10,550.88; Wonderful Soap Co., Ltd., Guelph, Ont., $12,410; Wood, Alexander & James, Ltd., Hamilton, Ont., $18,770.12; G. H. Wood & Co., Ltd., Toronto, $61,616.30; Woodlawn Dairy Ltd., Dartmouth, N.S., $19,430.60; J. D. Woods & Gordon Ltd., Toronto, $16,067.09; Woods Manufacturing Co., Ltd., Montreal, $57,564.85; S. E. Woods Ltd., Hull, Que., $21,928.80; John Wyeth & Brother (Canada), Ltd., Walkerville, Ont., $10,341.44.

Yamaska Garments, Ltd., Montreal, $32,585.63; Yarrows, Ltd., Victoria, $26,696.69; Yellowknife Transportation Co., Ltd., Edmonton, $304,376.96; York Knitting Mills, Ltd., Toronto, $37,680; Young Women's Christian Association, Toronto, $11,885.41; Youngman Construction Co., Pickering, Ont., $11,115; Yukon Laundry & Dry Cleaners Limited, White Horse, Y.T., $17,679.29.

1948-49

PUBLIC ACCOUNTS

PART II

O

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	359,582,689 11	
Demobilization and Reconversion	30,930 02	
		359,613,619 13
Revenues—		
Ordinary		516,960 75
Net Charge		$359,096,658 38

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	189,611 30	16,335 09	205,946 39
[13] Sundry Suspense Accounts	1,356 96		1,356 96
	$ 190,968 26	$ 16,335 09	$ 207,303 35

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page O—40 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Privileges, Licences and Permits	22,903 28	16,364 05
B Proceeds from Sales	8,515 69	8,635 62
C Services and Service Fees	351,659 14	338,849 12
D Refunds of Expenditure	6,107 62	10,568 78
E Miscellaneous	127,775 02	153,508 24
Total Ordinary	$ 516,960 75	$ 527,925 81

Details

Ordinary Revenue—			
A	Privileges, Licences and Permits:		
	Food and drugs, $340; opium and narcotic drugs, $4,305; proprietary or patent medicines, $4,270.50; rentals, Indian hospitals staff, $13,987.78		22,903 28
B	Proceeds from Sales:		
	Indian hospitals: meals and board—staff, $7,498.54; utilities—gas and water, $918; sundries, $99.15		8,515 69
C	Services and Service Fees:		
	Tonnage Duties: Nova Scotia, $65,737.70; Prince Edward Island, $778.70; New Brunswick, $22,164.60; Quebec, $69,449.19; Ontario, $94.10; Manitoba, $1,328.22; British Columbia, $66,902.64	226,455 15	
	Tonnage duties are levied on ships arriving at Canadian ports. Sick mariners employed on board and belonging to ships on which such duties have been paid are provided with gratuitous medical and surgical treatment. The expenditure incurred in treating sick mariners amounted to $474,291.60 during the fiscal year (see Vote 255).		
	Food and drugs analysis fees	7,300 36	
	Fumigation and inspection of ships	4,234 98	
	Hospitalization in Indian hospitals (other than Indians)	113,668 65	
			351,659 14
D	Refunds of Previous Years' Expenditures		6,107 62
E	Miscellaneous:		
	Fines and forfeitures: food and drugs, $3,822.15; opium and narcotic drugs, $22,214.51; family allowances, $1,190; quarantine, $50	27,276 66	
	Transportation of customs officials on quarantine launch (William Head, B.C.)	1,800 00	
	Service and board: veterans, $76,837.10; sick mariners, $9,050.85; immigrants, $8,492; others, $66	94,445 95	
	Sundry	4,252 41	
			127,775 02
	Total Ordinary		$ 516,960 75

Certified correct.

G. D. W. CAMERON,
Deputy Minister of National Health.

GEORGE F. DAVIDSON,
Deputy Minister of Welfare.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
O–5	Stat.	Minister of National Health and Welfare—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
O–6	245 782	Departmental Administration.....	691,067 00	657,660 23	522,721 59
			703,067 00	*669,660 23*	*534,721 59*
		NATIONAL HEALTH BRANCH			
O–6	246 783	National Health Branch Administration.....	166,893 00	106,788 10	117,951 44
O–7	247	Food and Drugs.....	540,953 00	498,692 98	371,839 65
O–7	248	Proprietary or Patent Medicines.....	24,556 00	23,606 26	19,845 20
O–7	249 784	Opium and Narcotic Drugs.....	134,859 00	130,560 55	117,849 65
O–8	250	Quarantine and Leprosy.....	266,778 53	255,205 20	233,924 73
O–8	251 785	Laboratory of Hygiene.....	304,707 00	272,348 34	205,134 08

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		NATIONAL HEALTH BRANCH—*Concluded*			
O-9	252 786	*Immigration Medical Inspection	808,574 00	779,279 07	456,188 22
O-9	253 787	Child and Maternal Health	72,715 00	59,283 30	93,544 83
O-10	254	Public Health Engineering	161,292 00	127,429 66	136,511 58
O-10	255 788	Treatment of Sick Mariners	518,656 00	474,291 60	420,928 29
O-11	256 789	Industrial Health	115,261 00	89,940 03	82,549 29
O-11	257	Civil Service Health	212,630 00	170,389 28	151,171 16
O-12	258	Nutrition	150,816 00	134,604 33	118,651 80
		Combating Venereal Diseases—			
O-12	259 790	Administration	38,563 00	35,362 06	28,957 91
O-12	260 791	Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council	178,069 00	176,266 24	166,969 62
O-13	261	Distribution of drugs under regulations approved by the Governor in Council	50,000 00	49,939 42	49,440 92
O-13	262 792	Health Insurance Studies	43,897 00	20,500 55	6,918 51
O-13	263	Dental Health	42,551 00	36,946 74	32,628 72
O-14	264 793	Hospital Designs	27,664 00	16,973 30	18,727 74
O-14	265 794	Mental Health	87,872 00	67,899 79	47,736 72
O-14	266	Blindness Control	44,510 00	24,352 88	18,078 82
O-15	267	Epidemiology	22,704 00	17,230 51	5,078 84
O-15	268	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates	2,400 00	2,400 00	2,400 00
O-15	269 795	Medical Services—Indians and Eskimos	8,093 630 00	7,961,896 78	5,267,857 79
O-19	270	Grants to Hospitals which care for Indians and Eskimos	55,000 00	40,000 00	200,000 00
O-20	271 796	Civil Aviation Medicine	23,704 00	16,460 45	763 46
O-20	797	General Health Grants: To provide for the following grants to the Provinces, under terms and conditions to be approved by the Governor in Council:			
		* Health Survey Grant	625,000 00	154,174 91	
		* Hospital Construction Grant	13,000,000 00	2,223,356 35	
		* General Public Health Grant	4,395,000 00	781,535 02	
		* Tuberculosis Control Grant	3,000,000 00	2,585,603 60	
		* Mental Health Grant	4,000,000 00	439,126 79	
		* Venereal Disease Control Grant	275,000 00	99,101 42	
		* Crippled Children Grant	500,000 00	103,916 14	
		* Professional Training Grant	500,000 00	232,363 48	
		* Public Health Research Grant	100,000 00	42,539 03	
		* Cancer Control Grant	3,500,000 00	866,641 51	
			29,895,000 00	*7,528,358 25*	
			42,084,254 53	*19,117,005 67*	*8,371,648 97*
		WELFARE BRANCH			
O-32	272	Welfare Branch Administration	37,098 00	27,665 16	33,176 58
		Family Allowances—			
O-33	273	Administration	1,717,513 00	1,697,858 58	1,614,871 50
O-33	Stat.	Family Allowances Payments	270,909,778 66	270,909,778 66	263,165,192 33
		Old Age Pensions (including Pensions to the Blind)—			
O-35	274	Administration	63,615 00	63,550 78	52,836 28
O-35	Stat.	Payment of Dominion's share of Pensions	66,764,285 03	66,764,285 03	59,086,378 27
		National Physical Fitness—			
O-37	275	Administration	48,871 00	48,871 00	47,866 00
O-37	276	Assistance to Provinces	100,353 00	100,353 00	
O-38	277	Assistance to Schools of Social Work	50,000 00	50,000 00	50,000 00
			339,691,513 69	*339,662,362 21*	*324,050,320 96*

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		MISCELLANEOUS GRANTS			
		Grant to:			
O-38	278	Canadian Welfare Council	12,600 00	12,600 00	8,100 00
O-38	279	Canadian National Committee for Mental Hygiene	10,000 00	10,000 00	10,000 00
O-38	280	Health League of Canada	10,000 00	10,000 00	10,000 00
O-38	281	Canadian Public Health Association	5,000 00	5,000 00	
O-38	282	Canadian National Institute for the Blind	18,000 00	18,000 00	18,000 00
O-38	283	L'Association Canadienne Francaise des Aveugles	4,050 00	4,050 00	4,050 00
O-38	284	L'Institut Nazareth de Montreal	4,050 00	4,050 00	4,050 00
O-38	285	Montreal Association for the Blind	4,050 00	4,050 00	4,050 00
O-38	286	Canadian Tuberculosis Association	20,250 00	20,250 00	20,250 00
O-38	287	Victorian Order of Nurses	13,100 00	13,100 00	13,100 00
O-38	288	St. John Ambulance Association	4,050 00	4,050 00	4,050 00
O-38	289	Canadian Red Cross Society	10,000 00	10,000 00	10,000 00
O-38	798	Canadian Paraplegic Association	15,000 00	15,000 00	
			130,150 00	*130,150 00*	*105,650 00*
		PENSIONS AND OTHER BENEFITS			
O-38	Stat.	Gratuities to families of deceased employees	3,511 00	3,511 00	1,014 00
		Expenditures: from Appropriations not required for 1948-49	.....	.....	13,193 20
		Total Ordinary	382,612,496 22	359,582,689 11	333,076,548 72
		DEMOBILIZATION AND RECONVERSION			
O-38	290	Grant to Canadian Nurses Association	9,719 00	9,718 40	46,525 00
O-39	291	War Charities Division Administration	13,412 00	11,815 83	27,950 73
O-39	292	Division of Voluntary War Relief	7,259 00	6,709 61	13,145 06
O-39		Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance)—To provide for expenses in connection with the examination of applicants for pensions in respect of Blindness	2,686 18	2,686 18	
		Expenditures: from Appropriations not required for 1948-49	.....	.....	8,135 58
		Total Demobilization and Reconversion	33,076 18	30,930 02	95,756 37
		Grand Total	$382,645,572 40	$359,613,619 13	$333,172,305 09

* Complete title is shown in the following details.

Salary of Minister, Hon. Paul Martin, Salaries Act, c. 24, 1944 ..... **$ 10,000 00**
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931 ..... **$ 2,000 00**

Hon. Paul Martin received travelling expenses of $3,023.37, which were charged to Vote 245.

Votes 245 and 782 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	454,337 00	477,537 00	477,495 95
Allowances	4,290 00	190 00	60 00
Freight, Cartage and Express	600 00	800 00	676 30
Telephones, Telegrams and Postage	10,700 00	13,700 00	13,217 50
Printing, Stationery and Office Equipment	78,325 00	59,225 00	56,189 56
A Travelling Expenses	27,000 00	24,000 00	18,601 48
Educational and Informational Publicity	88,715 00	88,715 00	72,634 68
Professional and Special Services	1,000 00	800 00	24 50
Materials and Supplies	4,000 00	4,000 00	2,494 74
Sundries	7,900 00	7,900 00	7,591 45
Repairs and Upkeep of Equipment	700 00	700 00	441 16
Acquisition of Equipment	3,500 00	3,500 00	2,543 15
B Allowances and Other Expenses of Delegates to International Conferences	10,000 00	10,000 00	5,689 76
	$ 691,067 00	$ 691,067 00	$ 657,660 23

As at March 31, 1949, there were 250 salaried employees being paid from this vote, of whom 68 were permanent and 182 temporary.

A R. Maybank, Parliamentary Assistant to the Minister, received travelling expenses of $800.95.

B Includes expenses of delegates to the World Health Conference, paid under authority of P.C. 90/2400, May 28, 1948. The following received $500 or over: G. F. Amyot, $1,750.22; T. C. Routley, $1,107.66.

NATIONAL HEALTH BRANCH

Votes 246 and 783 National Health Branch Administration

	Estimates	Allotments	Expenditures
Salaries	53,953 00	54,053 00	49,634 41
Allowances	120 00	20 00	
Freight, Cartage and Express	300 00	500 00	497 81
Telephones, Telegrams and Postage	1,000 00	1,000 00	776 81
Printing, Stationery and Office Equipment	2,160 00	2,160 00	2,002 27
A Travelling Expenses	10,000 00	11,000 00	10,604 30
Educational and Informational Publicity	96,910 00	93,310 00	39,725 67
Professional and Special Services	1,500 00	1,300 00	
Sundries	950 00	3,550 00	3,546 83
	$ 166,893 00	$ 166,893 00	$ 106,788 10

This vote was provided for the costs of (*a*) the general administration of the Branch; (*b*) the preparation and distribution of educational and informational publicity of a general nature; and (*c*) the engagement of experts in the health field in a consultative or advisory capacity.

As at March 31, 1949, there were 13 salaried employees being paid from this vote, of whom 8 were permanent and 5 temporary.

A Includes travelling expenses of members of the Dominion Council of Health, paid under authority of P.C. 2468, October 6, 1937. The following received $500 or over: G. F. Amyot, $1,431.17; M. R. Bow, $918.75; C. F. W. Hames, $761.25.

Vote 247 Food and Drugs

	Estimates	Allotments	Expenditures
Salaries	355,758 00	357,608 00	357,193 93
Allowances	360 00	60 00	
Freight, Cartage and Express	1,750 00	1,850 00	1,846 25
Telephones, Telegrams and Postage	6,635 00	6,635 00	5,447 20
Printing, Stationery and Office Equipment	26,850 00	21,800 00	12,577 39
Travelling Expenses	46,000 00	46,000 00	30,224 81
Educational and Informational Publicity	6,500 00	7,400 00	7,399 35
Professional and Special Services	13,000 00	13,000 00	8,809 22
Materials and Supplies	35,000 00	36,000 00	33,078 63
A Sundries	15,100 00	15,100 00	8,611 28
Repairs and Upkeep of Equipment	1,000 00	1,000 00	776 65
Acquisition of Equipment	33,000 00	34,500 00	32,728 27
	$ 540,953 00	$ 540,953 00	$ 498,692 98

This vote was provided for the cost of administration of the Food and Drugs Act, c. 76, R.S., as amended, which was designed for the protection of the consumer by preventing adulteration, and misrepresentation in the sale of food and drugs; also the cost of preparation and distribution of educational and informational material. Laboratories are located in Halifax, Montreal, Ottawa, Toronto and Vancouver, with inspectors at these and other strategic points.

As at March 31, 1949, there were 148 salaried employees being paid from this vote, of whom 61 were permanent and 87 temporary.

A Includes purchases of samples, $4,576.96.

Vote 248 Proprietary or Patent Medicines

	Estimates	Allotments	Expenditures
Salaries	19,566 00	20,636 00	20,593 28
Allowances	240 00	20 00	
Telephones, Telegrams and Postage	100 00	100 00	54 03
Printing, Stationery and Office Equipment	1,200 00	850 00	608 76
Travelling Expenses	1,000 00	500 00	99 60
Professional and Special Services	2,000 00	2,000 00	2,000 00
Sundries	450 00	450 00	250 59
	$ 24,556 00	$ 24,556 00	$ 23,606 26

This vote was provided for the cost of administration of the Proprietary or Patent Medicine Act, c. 151, R.S., the provisions of which require, *inter alia*, that patent medicines be registered with the Department and that licences for the sale thereof, when formulae, labelling, etc., meet departmental requirements, be issued annually.

As at March 31, 1949, there were 9 salaried employees being paid from this vote, of whom 4 were permanent and 5 temporary.

Votes 249 and 784 Opium and Narcotic Drugs

	Estimates	Allotments	Expenditures
Salaries	59,874 00	63,474 00	63,471 76
Allowances	960 00	60 00	
Telephones, Telegrams and Postage	300 00	300 00	254 40
Printing, Stationery and Office Equipment	1,600 00	1,800 00	1,711 47
Travelling Expenses	12,000 00	8,300 00	8,128 95
Educational and Informational Publicity	14,675 00	15,675 00	15,562 63
A Professional and Special Services	45,000 00	44,800 00	41,006 32
Sundries	450 00	450 00	425 02
	$ 134,859 00	$ 134,859 00	$ 130,560 55

This vote was provided for the cost of administration of the Opium and Narcotic Drug Act, c. 144, R.S., as amended, respecting the control of legal, and the prevention of illegal, sale of narcotics in Canada.

As at March 31, 1949, there were 30 salaried employees being paid from this vote, of whom 14 were permanent and 16 temporary.

A This allotment covers the cost of legal services in connection with prosecutions under this Act. Payments of $1,000 or over were made to: N. V. Buchanan, Edmonton, $1,073.20; Genest, Champeau and Guertin, Montreal, $1,197.06; W. E. Kelly, Windsor, Ont., $1,629.15; MacLeod, Riley, McDermid and Dixon, Calgary, $1,913; N. L. Mathews, Toronto, $11,869.90; Russell and DuMoulin, Vancouver, $7,530.63; A. M. Shinbane, Winnipeg, $1,406.97; Tiffin, Wismer, Russell, DuMoulin, Brown, Hogg and Wilkinson, Vancouver, $7,143.16.

Vote 250 Quarantine and Leprosy

		Estimates	Allotments	Expenditures
	Salaries	174,189 00	178,589 00	178,589 00
	Allotted from Vote 85, Salaries, etc.	15,444 53	15,444 53	15,444 53
	Allowances	3,120 00	3,120 00	2,700 00
	Freight, Cartage and Express	1,000 00	1,000 00	454 50
	Telephones, Telegrams and Postage	3,500 00	4,500 00	4,497 95
	Printing, Stationery and Office Equipment	1,225 00	2,225 00	1,517 61
	Travelling Expenses	6,500 00	6,500 00	6,033 01
A	Professional and Special Services	15,000 00	15,000 00	14,589 85
	Materials and Supplies	23,000 00	18,600 00	15,213 15
	Sundries	5,100 00	4,100 00	3,922 35
	Repairs and Upkeep of Equipment	12,200 00	11,200 00	6,708 52
	Acquisition of Equipment	6,500 00	6,500 00	5,534 73
		$ 266,778 53	$ 266,778 53	$ 255,205 29

This vote was provided for the cost of administration of the Quarantine Act, c. 168, R.S., including the inspection of all incoming traffic from foreign countries, as a means of preventing the entry of infectious diseases into Canada, and administration of the Leprosy Act, c. 119, R.S., under which lepers are segregated and treated in hospital at Bentinck Island, B.C. or in Hotel Dieu Hospital at Tracadie, N.B.

As at March 31, 1949, there were 72 salaried employees being paid from this vote, of whom 36 were permanent and 36 temporary.

A Includes payment to Hotel Dieu de St. Joseph, Tracadie, N.B., $8,346.

Votes 251 and 785 Laboratory of Hygiene

	Estimates	Allotments	Expenditures
Salaries	191,937 00	192,037 00	173,503 00
Allowances	180 00	80 00	12 00
Freight, Cartage and Express	1,600 00	1,600 00	807 92
Telephones, Telegrams and Postage	500 00	850 00	845 74
Printing, Stationery and Office Equipment	3,840 00	3,840 00	2,470 73
Travelling Expenses	11,000 00	11,000 00	10,177 05
Professional and Special Services	1,000 00	1,000 00	257 80
Materials and Supplies	48,500 00	52,000 00	47,990 37
Sundries	2,150 00	3,400 00	3,366 42
Repairs and Upkeep of Equipment	1,000 00	2,250 00	2,211 09
Acquisition of Land and/or Construction of Buildings, Works and Structures	3,000 00		
Acquisition of Equipment	40,000 00	36,650 00	30,706 22
	$ 304,707 00	$ 304,707 00	$ 272,348 34

This vote was provided for the cost of (*a*) maintaining a laboratory at Ottawa to conduct tests concerning the manufacture and sale of biological products such as vaccines, serums and patent drugs; (*b*) the bacteriological examination of foods, etc.; (*c*) the maintenance of a virological laboratory at Kamloops, B.C.; (*d*) the operation of an animal breeding colony at Wrightville, Que.; and (*e*) the operation of a mobile laboratory for shellfish control testing in the Maritime Provinces.

As at March 31, 1949, there were 75 salaried employees being paid from this vote, of whom 22 were permanent and 53 temporary.

Votes 252 and 786 Immigration Medical Inspection (including "Maintenance, Non-Resident Seamen", formerly under Demobilization and Reconversion)

		Estimates	Allotments	Expenditures
	Salaries	465,024 00	468,024 00	465,019 10
	Allowances	95,660 00	89,660 00	88,848 02
	Freight, Cartage and Express	300 00	750 00	594 28
	Telephones, Telegrams and Postage	5,000 00	5,000 00	4,495 94
	Printing, Stationery and Office Equipment	12,200 00	14,200 00	13,468 12
	Travelling Expenses	75,000 00	69,350 00	51,091 47
A	Professional and Special Services	17,000 00	17,125 00	17,097 00
B	Materials and Supplies	80,000 00	98,000 00	96,558 20
C	Sundries	18,200 00	16,325 00	16,305 51
D	Rents	15,000 00	6,450 00	6,396 46
	Repairs and Upkeep of Buildings, Works and Structures	3,000 00	2,500 00	2,398 84
	Repairs and Upkeep of Equipment	2,000 00	2,000 00	1,190 17
	Acquisition of Equipment	10,190 00	12,190 00	9,910 94
E	Maintenance of Non-Resident Seamen incapacitated during the War	10,000 00	7,000 00	5,905 02
		$ 808,574 00	$ 808,574 00	$ 779,279 07

This vote was provided for the cost of operating Savard Park Hospital, and the medical inspection of prospective immigrants, in order to prevent the entry into Canada of persons who are physically or mentally unfit. Medical officers are stationed at London, Glasgow, Liverpool, The Hague, Brussels, Paris, Rome, and other European points.

As as March 31, 1949, there were 223 salaried employees being paid from this vote, of whom 48 were permanent and 175 temporary.

A Medical fees of $1,000 or over were paid to: E. Beaulieu, Port Alfred, Que., $1,003; D. A. Carmichael, Ottawa, $3,340; P. S. Ironstone, Malton, Ont., $1,061.

B This expenditure includes $68,179.89 for food, and $8,101.09 for miscellaneous supplies in connection with the operation of Savard Park Hospital.

C Expenditures include: laundry charges, $6,722.19; light, power and water, $4,658.39; miscellaneous, $2,269 32.

D This expenditure covers rent of office accommodation in London, England and other centres throughout Europe.

E Includes payment to Dartmouth Hospital, Dartmouth, N.S., $4,217.27.

The above expenditures include an amount of $75,930 covering the treatment of Indians and Eskimos at Savard Park Hospital.

Votes 253 and 787 Child and Maternal Health

	Estimates	Allotments	Expenditures
Salaries	26,640 00	26,640 00	23,819 52
Allowances	75 00	75 00	
Freight, Cartage and Express	2,000 00	2,200 00	2,200 00
Printing, Stationery and Office Equipment	2,500 00	1,800 00	523 56
Travelling Expenses	10,000 00	10,000 00	7,770 26
Educational and Informational Publicity	30,000 00	30,500 00	24,640 54
Professional and Special Services	600 00	600 00	
Sundries	900 00	900 00	329 42
	$ 72,715 00	$ 72,715 00	$ 59,283 30

This vote was provided for the cost of surveys and studies of conditions in Canada and elsewhere, with respect to child and maternal mortality and morbidity. The nature of the activities is mainly educational, involving co-operation with various Provincial and other agencies, as well as the distribution of educational literature.

As at March 31, 1949, there were 6 salaried employees being paid from this vote, of whom 3 were permanent and 3 temporary.

Vote 254 Public Health Engineering

		Estimates	Allotments	Expenditures
	Salaries	82,452 00	82,652 00	81,888 46
	Allowances	240 00	40 00	
	Freight, Cartage and Express	1,000 00	1,400 00	1,079 77
	Telephones, Telegrams and Postage	2,000 00	2,000 00	1,425 82
	Printing, Stationery and Office Equipment	5,000 00	5,000 00	2,074 65
	Travelling Expenses	35,000 00	34,600 00	17,862 36
	Educational and Informational Publicity	6,500 00	6,500 00	3,648 14
A	Professional and Special Services	4,000 00	4,000 00	2,601 93
	Materials and Supplies	7,600 00	7,600 00	4,481 11
	Sundries	3,500 00	3,500 00	1,369 57
	Repairs and Upkeep of Equipment	2,000 00	2,000 00	502 02
	Acquisition of Equipment	12,000 00	12,000 00	10,495 83
		$ 161,292 00	$ 161,292 00	$ 127,429 66

This vote was provided for (*a*) the supervision, from a public health standpoint, of all public transportation facilities; (*b*) the supervision of federal public buildings as regards the health of government employees; (*c*) sanitary surveys of shellfish areas; (*d*) administration of the Public Works Health Act, c. 91, R.S.; and (*e*) co-operation with the International Joint Commission in investigating pollution of international boundary waters and supervising the enforcement of regulations made by the Commission.

As at March 31, 1949, there were 27 salaried employees being paid from this vote, of whom 11 were permanent and 16 temporary.

A Includes payment of $2,400, under authority of P.C. 95/2047, May 7, 1948, to G. H. Ferguson, Ottawa, as a member of the Board of Technical Advisers to the International Joint Commission.

Votes 255 and 788 Treatment of Sick Mariners

		Estimates	Allotments	Expenditures
	Salaries	62,836 00	62,836 00	62,488 26
	Allowances	120 00	120 00	100 00
	Freight, Cartage and Express	500 00	500 00	448 21
	Telephones, Telegrams and Postage	800 00	800 00	656 78
	Printing, Stationery and Office Equipment	3,000 00	3,000 00	1,484 12
	Travelling Expenses	2,000 00	2,000 00	1,947 12
A	Professional and Special Services	400,000 00	400,000 00	363,207 17
B	Materials and Supplies	40,000 00	40,000 00	39,741 73
	Sundries	2,800 00	2,800 00	2,178 78
	Rents	2,400 00	2,400 00	390 00
	Repairs and Upkeep of Buildings, Works and Structures	1,500 00	1,500 00	12 00
	Repairs and Upkeep of Equipment	300 00	300 00	44 85
	Acquisition of Equipment	2,400 00	2,400 00	1,592 58
		$ 518,656 00	$ 518,656 00	$ 474,291 60

Part V of the Canada Shipping Act, c. 44, 1934, is administered by the Department under authority of P.C. 2875, November 18, 1937. The costs of medical and surgical treatment of sick mariners employed on board and belonging to ships arriving at Canadian ports are paid from this vote. There were 20,565 sick mariners treated during the year, of whom 13,055 required hospitalization. Tonnage duties levied under this Act and collected during the year amounted to $226,455.15 (see Revenue Section hereof).

As at March 31, 1949, there were 43 salaried employees being paid from this vote, of whom 8 were permanent and 35 temporary.

A This expenditure includes:—

(*a*) Hospital charges, $236,850.71—accounts of $2,000 and over: Halifax Infirmary, $25,897; Hotel Dieu de St. Joseph, Tracadie, N.B., $3,103.66; Hotel Dieu St. Vallier, Chicoutimi, Que., $6,750; Marine Hospital, Sydney, N.S., $7,540 (treatment of Indians and Eskimos); Montreal Convalescent Hospital, $3,084; Montreal General Hospital, $29,757.50; Roseway Hospital, Shelburne, N.S., $3,551; St. Joseph's Hospital, Three Rivers, Que., $3,323; St. Joseph's Hospital, Victoria, $12,387.05; St. Luc Hospital, Montreal, $6,763.50; St. Martha's Hospital, Antigonish, N.S., $3,442.25; St. Mary's Hospital, New Westminster, B.C., $5,305.50; St. Paul's Hospital, Vancouver, $49,989.60; Vancouver General Hospital, $2,226; West Coast General Hospital, Port Alberni, B.C., $2,474.85; Yarmouth Hospital, Yarmouth, N.S., $5,684.

(*b*) Payments for medical fees, $99,730.46—accounts of $1,000 or over: L. Berlinguet, Three Rivers, Que., $2,102; G. V. Burton, Yarmouth, N.S., $1,475; J. J. Carroll, Antigonish, N.S., $1,238.50; J. R. Corbett, Clarke's Harbour, N.S., $1,412.05; W. A. Curry, Halifax, $1,140; G. R. Deveau, Arichat, N.S., $1,486.20; F. Hogan, Vancouver, $5,940; G. C. Kenning, S. G. Kenning, and L. L. Ptak, Victoria, $3,300; W. S. Kergin, Prince Rupert, B.C., $2,019; G. C. Large, Vancouver, $1,572; A. S. McConkey, Vancouver, $3,085; E. R. Parker, Vancouver, $1,287.50; A. M. Siddall, Pubnico, N.S., $1,396.20; R. H. Stoddard, Halifax, $1,472; E. Tremblay, Chicoutimi, Que., $2,470; J. A. Webster, Shelburne, N.S., $1,402.50; A. M. Wilson, Barrington Passage, N.S. $3,567.70.

(*c*) Payment of X-Ray fees, $22,092.90.

(*d*) Payment of nurses' fees, $3,459.10.

B This expenditure includes: medical supplies, $31,257.20; food, $6,710.62.

Votes 256 and 789 Industrial Health

	Estimates	Allotments	Expenditures
Salaries	51,483 00	53,833 00	52,977 00
Allowances	375 00	25 00	
Freight, Cartage and Express	300 00	350 00	312 77
Telephones, Telegrams and Postage	300 00	300 00	278 85
Printing, Stationery and Office Equipment	4,596 00	3,546 00	1,551 75
Travelling Expenses	7,900 00	7,900 00	5,300 17
Educational and Informational Publicity	23,850 00	23,850 00	12,193 07
Professional and Special Services	1,000 00	1,000 00	295 81
Materials and Supplies	8,657 00	8,657 00	6,052 04
Sundries	1,487 00	1,487 00	459 26
Repairs and Upkeep of Equipment	500 00	500 00	205 04
Acquisition of Equipment	14,813 00	13,813 00	10,314 27
	$ 115,261 00	$ 115,261 00	$ 89,940 03

This vote was provided for the cost of research and educational activities, in co-operation with Provincial health authorities, with the object of improving the health of the working population of Canada. Laboratories for the study of industrial health problems in the field, are operated at Edmonton, Regina and Halifax.

As at March 31, 1949, there were 15 salaried employees being paid from this vote, of whom 8 were permanent and 7 temporary.

Vote 257 Civil Service Health

	Estimates	Allotments	Expenditures
Salaries	159,045 00	159,345 00	145,375 91
Allowances	360 00	60 00	
Freight, Cartage and Express	400 00	400 00	34 46
Telephones, Telegrams and Postage	1,250 00	1,250 00	43 37
Printing, Stationery and Office Equipment	6,000 00	6,000 00	4,443 27
Travelling Expenses	4,500 00	4,500 00	2,726 75
Educational and Informational Publicity	7,500 00	7,500 00	2,170 58
Professional and Special Services	4,500 00	4,500 00	2,257 00
Materials and Supplies	10,000 00	10,000 00	6,165 17
Sundries	4,400 00	4,400 00	2,278 89
Repairs and Upkeep of Equipment	825 00	825 00	756 20
Acquisition of Equipment	13,850 00	13,850 00	4,137 68
	$ 212,630 00	$ 212,630 00	$ 170,389 28

This vote was provided for expenses in connection with the certification of medical fitness of entrants appointed to the government service by the Civil Service Commission, general supervision of the health of civil servants, and special medical investigations and studies relating to health matters. The aim of the program is the control of diseases by the exercise of preventive measures, including the provision of emergency medical and dental care, the operation of clinics and educational publicity.

As at March 31, 1949, there were 58 salaried employees being paid from this vote, of whom 12 were permanent and 46 temporary.

Vote 258 Nutrition

	Estimates	Allotments	Expenditures
Salaries	73,881 00	73,881 00	70,842 63
Allowances	135 00	135 00	
Freight, Cartage and Express	900 00	1,500 00	1,499 28
Telephones, Telegrams and Postage	200 00	200 00	76 99
Printing, Stationery and Office Equipment	3,500 00	3,500 00	2,188 78
Travelling Expenses	20,000 00	15,300 00	13,736 01
Educational and Informational Publicity	45,000 00	49,100 00	40,348 48
Professional and Special Services	2,000 00	1,500 00	965 30
Materials and Supplies	1,500 00	1,500 00	1,399 13
Sundries	1,200 00	1,200 00	687 64
Repairs and Upkeep of Equipment	100 00	100 00	3 50
Acquisition of Equipment	2,400 00	2,900 00	2,856 59
	$ 150,816 00	$ 150,816 00	$ 134,604 33

This vote was provided for the cost of (*a*) surveys relating to nutritional matters; (*b*) the compilation and distribution of related educational material; and (*c*) advice to industries, the public, and Provincial authorities.

As at March 31, 1949, there were 31 salaried employees being paid from this vote, of whom 1 was permanent and 30 temporary.

Votes 259 and 790 Combating Venereal Diseases—Administration

	Estimates	Allotments	Expenditures
Salaries	26,088 00	27,888 00	26,472 05
Allowances	375 00	175 00	72 00
Freight, Cartage and Express	200 00	200 00	176 65
Telephones, Telegrams and Postage	200 00	300 00	297 95
Printing, Stationery and Office Equipment	1,300 00	1,150 00	614 94
Travelling Expenses	4,500 00	4,500 00	4,177 65
Educational and Informational Publicity	4,250 00	2,550 00	1,773 19
Sundries	1,650 00	1,800 00	1,777 63
	$ 38,563 00	$ 38,563 00	$ 35,362 06

This vote was to cover the cost of providing leadership in reducing the menace of venereal infection in Canada through consultations with Provincial health authorities in establishing control measures, compilation and analysis of statistical data and distribution of educational material.

As at March 31, 1949, there were 8 salaried employees being paid from this vote, of whom 2 were permanent and 6 temporary.

Votes 260 and 791 Combating Venereal Diseases—Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council **178,069 00**

Expenditures ..... **$ 176,266 24**

This vote provides for the cost of additional assistance to the provinces for the purpose of increasing the facilities and field investigation forces for the control of venereal disease; such assistance to be distributed under regulations established by P.C. 1690 of April 30, 1946. This assistance is additional to the provision of arsenicals to the provinces.

Payments were made to the provinces as follows: Nova Scotia, $11,116.11; Prince Edward Island, $5,050.39; New Brunswick, $9,333.06; Quebec, $46,004.14; Ontario, $49,757.91; Manitoba, $12,586.31; Saskatchewan, $13,601.39; Alberta, $13,313.12; British Columbia, $15,503.81.

Vote 261 Combating Venereal Diseases—Distribution of drugs under regulations approved by the Governor in Council **50,000 00**

Expenditures ..... **$ 49,939 42**

This vote was provided for the cost of purchases of arsenical preparations for distribution to the provinces, the provincial authorities undertaking that there will be no diminution of their activities for the control and prevention of venereal diseases.

The value of drugs distributed to the provinces follows: Nova Scotia, $2,472.50; Prince Edward Island, $374.46; New Brunswick, $1,954.68; Quebec, $14,734.58; Ontario, $16,678.50; Manitoba, $2,949.64; Saskatchewan, $3,347.04; Alberta, $3,272.12; British Columbia, $4,155.90.

Votes 262 and 792 Health Insurance Studies

	Estimates	Allotments	Expenditures
Salaries	28,247 00	28,247 00	16,388 48
Telephones, Telegrams and Postage	600 00	600 00	588 99
Printing, Stationery and Office Equipment	5,000 00	5,000 00	879 67
Travelling Expenses	7,500 00	7,500 00	2,587 30
Professional and Special Services	2,000 00	2,000 00	
Sundries	550 00	550 00	56 11
	$ 43,897 00	$ 43,897 00	$ 20,500 55

This vote was provided for the cost of (*a*) planning health insurance legislation: (*b*) the administrative functions in connection with the operation of the General Health Grants; and (*c*) co-operating in drafting programs to be undertaken by the provinces, including a study and analysis of existing national health insurance schemes of other countries.

As at March 31, 1949, there were 8 salaried employees being paid from this vote, of whom 3 were permanent and 5 temporary.

Vote 263 Dental Health

	Estimates	Allotments	Expenditures
Salaries	15,768 00	16,568 00	16,552 10
Allowances	60 00	60 00	
Freight, Cartage and Express	300 00	125 00	119 28
Telephones, Telegrams and Postage	200 00	200 00	85 35
Printing, Stationery and Office Equipment	1,500 00	725 00	405 92
Travelling Expenses	5,000 00	6,000 00	4,800 00
Educational and Informational Publicity	18,000 00	18,000 00	14,265 97
Professional and Special Services	1,500 00		
Sundries	223 00	873 00	718 12
	$ 42,551 00	$ 42,551 00	$ 36,946 74

This vote was provided for the expenses incurred in the co-ordination, appraisal and general exchange of information in the field of dental health by consultations with the provinces, national agencies and local organizations.

As at March 31, 1949, there were 5 salaried employees being paid from this vote, of whom 1 was permanent and 4 temporary.

Votes 264 and 793 Hospital Designs

	Estimates	Allotments	Expenditures
Salaries	17,214 00	17,214 00	13,967 87
Freight, Cartage and Express	200 00	200 00	8 61
Telephones, Telegrams and Postage	200 00	200 00	150 88
Printing, Stationery and Office Equipment	4,500 00	4,500 00	714 76
Travelling Expenses	4,000 00	4,000 00	1,635 72
Professional and Special Services	1,000 00	1,000 00	
Sundries	550 00	550 00	495 46
	$ 27,664 00	$ 27,664 00	$ 16,973 30

This vote was provided for the cost of collecting, tabulating and making available to the provinces up-to-date information regarding the planning of hospitals and other health institutions.

As at March 31, 1949, there were 3 salaried employees being paid from this vote, of whom 2 were permanent and 1 temporary.

Votes 265 and 794 Mental Health

	Estimates	Allotments	Expenditures
Temporary Assistance	17,312 00	17,312 00	12,503 71
Allowances	90 00	90 00	
Freight, Cartage and Express	200 00	450 00	391 59
Telephones, Telegrams and Postage	500 00	500 00	364 67
Printing, Stationery and Office Equipment	1,500 00	1,250 00	677 91
Travelling Expenses	6,500 00	6,500 00	4,135 76
Educational and Informational Publicity	56,570 00	56,570 00	46,860 34
Professional and Special Services	5,000 00	5,000 00	2,784 71
Sundries	200 00	200 00	181 10
	$ 87,872 00	$ 87,872 00	$ 67,899 79

This vote was provided for the cost of planning adequate control measures in the field of mental health in co-operation with the provinces, and of assisting in the provision of professional information, statistics and educational material for this purpose.

As at March 31, 1949, there were 4 salaried employees being paid from this vote, of whom 2 were permanent and 2 temporary.

Vote 266 Blindness Control

	Estimates	Allotments	Expenditures
Salaries	16,410 00	16,410 00	15,825 34
Freight, Cartage and Express	100 00	100 00	45 98
Telephones, Telegrams and Postage	300 00	300 00	55 88
Printing, Stationery and Office Equipment	500 00	500 00	84 59
Travelling Expenses	2,000 00	2,000 00	1,790 50
Educational and Informational Publicity	3,500 00	3,950 00	3,933 33
Professional and Special Services	21,000 00	20,550 00	2,525 67
Sundries	700 00	700 00	91 59
	$ 44,510 00	$ 44,510 00	$ 24,352 88

This vote was provided for the cost of the preparation and distribution of educational material on the prevention of blindness, for professional assistance in treatment tests, and for the examination of applicants for pension on grounds of blindness.

As at March 31, 1949, there were 7 salaried employees being paid from this vote, of whom 3 were permanent and 4 temporary.

Vote 267 Epidemiology

	Estimates	Allotments	Expenditures
Temporary Assistance	13,404 00	13,404 00	12,874 03
Freight, Cartage and Express	150 00	150 00	14 10
Telephones, Telegrams and Postage	550 00	550 00	34 66
Printing, Stationery and Office Equipment	3,500 00	3,500 00	1,503 06
Travelling Expenses	3,000 00	3,000 00	2,587 22
Professional and Special Services	1,000 00	1,000 00	
Sundries	1,100 00	1,100 00	217 44
	$ 22,704 00	$ 22,704 00	$ 17,230 51

This vote was provided for the cost of the preparation and distribution of educational and informational publicity relating to disease control.

As at March 31, 1949, there were 7 salaried employees being paid from this vote, of whom 3 were permanent and 4 temporary.

Vote 268 Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates

	Estimates	Expenditures
Navy League of Canada, Halifax, N.S.	200 00	200 00
Sailors' Institute, North Sydney, N.S.	200 00	200 00
Navy League of Canada, Sydney, N.S.	200 00	200 00
Seamen's Mission Society, Saint John, N.B.	200 00	200 00
Catholic Sailors' Club, Saint John, N.B.	200 00	200 00
Catholic Sailors' Club, Montreal, P.Q.	200 00	200 00
Montreal Seamen's Institute, Montreal, P.Q.	200 00	200 00
Montreal Sailors' Hostel, Montreal, P.Q.	200 00	200 00
Catholic Seamen's Club, Quebec, P.Q.	200 00	200 00
Quebec Seamen's Institute, Quebec, P.Q.	200 00	200 00
Vancouver Sailors' Home, Vancouver, B.C.	200 00	200 00
Victoria Seamen's Institute, Victoria, B.C.	200 00	200 00
	$ 2,400 00	$ 2,400 00

Votes 269 and 795 Medical Services—Indians and Eskimos

		Estimates	Allotments	Expenditures
	Salaries and Wages	1,347,043 00	1,324,043 00	1,323,952 13
A	Allowances	52,135 00	75,135 00	73,767 53
	Freight, Cartage and Express	75,000 00	93,325 00	93,318 65
	Telephones, Telegrams and Postage	18,000 00	18,000 00	17,888 96
B	Printing, Stationery and Office Equipment	35,000 00	28,000 00	27,701 75
C	Travelling Expenses	270,000 00	326,000 00	323,724 62
	Educational and Informational Publicity	10,000 00	8,700 00	1,040 70
D	Professional and Special Services	2,600,000 00	3,149,724 00	3,149,226 32
E	Materials and Supplies	700,000 00	961,500 00	924,672 69
F	Sundries	70,000 00	77,300 00	75,045 14
	Rents	7,000 00	9,200 00	9,182 33
	Meter Rates	60,000 00	38,800 00	38,683 01
G	Repairs and Upkeep of Buildings, Works and Structures	113,500 00	57,500 00	55,636 37
	Repairs and Upkeep of Equipment	80,000 00	59,200 00	56,641 78

		Estimates	Allotments	Expenditures
H	Acquisition of Land and/or Construction of Buildings, Works and Structures	2,269,450 00		
	Prince Edward Island			
	Lennox Island—Indian School dispensary		4,000 00	4,000 00
	Quebec			
	Bersimis—Nursing Station		3,000 00	
	Manowan—Health Centre		2,500 00	2,466 17
	Obedjiwan—Nurses' residence		500 00	450 27
	St. Regis—Construction of power transmission line for electrification of Nursing Station		2,000 00	2,000 00
I	St. Regis—Nurses' residence		20,000 00	17,966 67
	Waswanipi—Health Centre		800 00	756 13
	Ontario			
	Deseronto—Doctor's residence and office		9,500 00	9,500 00
	Lac Seul—Nurses' residence		17,300 00	16,945 39
	Lansdowne House (Fort Hope)—Nurses' residence		80 00	80 00
	Long Lac—Nursing Station		1,000 00	1,000 00
J	Moose Factory Indian Hospital		580,000 00	578,330 15
	Moose Factory—Nursing Station		6,000 00	119 55
	Muncey—Nursing Station		8,000 00	8,000 00
	Ohsweken—Doctor's residence		6,700 00	6,697 24
	Osnaburgh House—Nursing Station		15,380 00	15,372 30
K	Sioux Lookout Indian Hospital		258,281 00	258,176 08
	Trout Lake—Nurses' residence		10,000 00	10,000 00
	Manitoba			
L	Clearwater Lake Indian Hospital		79,000 00	76,315 65
L	Clearwater Lake Indian Hospital—Power line		21,010 00	21,010 00
	Cross Lake—Nursing Station		5,660 00	5,653 45
	Fort Alexander Indian Hospital—Addition		19,325 00	19,325 00
	Island Lake—Nursing Station		5,670 00	5,669 24
	Little Saskatchewan—Nursing Station		1,000 00	
	Nelson House—Nursing Station		6,550 00	6,148 08
	Norway House Indian Hospital		15,703 00	14,882 53
	Oxford House—Nursing Station		5,750 00	5,738 30
	The Pas—Garage for two cars, Medical Officers' establishment		1,000 00	1,000 00
	Saskatchewan			
M	Fort Qu'Appelle Indian Hospital—Power plant		140,000 00	137,118 75
	Fort Qu'Appelle—Residence for nurses		22,010 00	22,008 04
N	North Battleford Indian Hospital—Alterations		32,053 00	20,986 20
	North Battleford—Buildings, for laundry, garage and morgue		1,500 00	1,500 00
	North Battleford—Purchase of residence		12,000 00	11,878 35
	Punnichy—Doctor's residence		6,809 00	6,808 85
	Alberta			
	Brochet—Power line		1,750 00	1,750 00
	Driftpile—Nursing Station		7,860 00	7,850 51
	Edmonton—Installation of heating boilers (Chas. Camsell Indian Hospital)		1,000 00	116 94
	Edmonton—Additional property for hospital building		4,789 00	4,789 00
	Hobbema Indian Hospital		34,650 00	34,279 95
	Saddle Lake—Nursing Station		19,150 00	18,636 44
	British Columbia			
	Alert Bay—Nursing Station		9,205 00	9,204 00
	Coqualeetza Indian Hospital—Repairs		31,060 00	31,050 34
Q	Hazelton—Office and dispensary		5,000 00	5,000 00
O	Miller Bay Indian Hospital—Laundry and power plant		36,333 00	30,608 74
	Miller Bay Indian Hospital—Doctor's residence		24,690 00	23,937 47
P	Nanaimo Indian Hospital—Alterations		23,251 00	23,250 95
	Nanaimo—Wire fence		4,409 00	4,409 00

	Estimates	Allotments	Expenditures
Northwest Territories			
Aklavik—Doctor's residence		13,500 00	13,424 87
Coppermine—Nurses' residence		10,750 00	10,744 00
Fort Good Hope—Nurses' residence		12,050 00	12,034 57
Fort McPherson—Nurses' residence		12,300 00	12,277 52
Fort Norman—Nurses' residence		10,270 00	10,269 67
Yukon			
Carmacks—Nursing Station		1,228 00	1,227 50
Whitehorse—Cottage as nurses' residence		3,500 00	3,500 00
Unforeseen Urgent Construction		5,125 00	2,846 36
Total Acquisition of Land and/or Construction of Buildings, Works and Structures	*2,269,450 00*	*1,591,961 00*	*1,549,110 22*
R Acquisition of Equipment	386,502 00	275,252 00	242,304 58
	$8,093,630 00	$8,093,630 00	$7,961,896 78

As at March 31, 1949, there were 791 salaried employees being paid from this vote, of whom 79 were permanent and 712 temporary.

A *Allowances.* Cash allowances, as provided in the classifications of some positions, represent compensation in lieu of living accommodation to certain employees, and are, where applicable, included in salaries. Other employees receive allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge.

B *Printing, Stationery and Office Equipment.* Printing, $6,362.11; stationery, $11,712.36; office equipment, $9,627.28.

C *Travelling Expenses.* The cost of transportation of Indians to and from hospitals amounted to $206,269.15, of which $99,848.40 was for air travel. Travelling expenses of doctors and nurses amounted to $106,014.38, including air travel of $32,421.93. Removal expenses of employees amounted to $11,441.09.

D *Professional and Special Services.* Doctors' and nurses' fees amounted to $407,156.38; dental services, $22,321.12; X-Ray, $18,610.25; hospitalization, $2,697,547.39; sundries, $3,591.18.

The following doctors received fees of $1,000 or over: L. G. Ayotte, Bonnyville, Alta., $2,038.35; L. C. Bartlett, Winnipeg, $2,607.50; W. Bashucky, Winnipegosis, Man., $1,252.60; W. A. Bearden, Paradise Hill, Sask., $1,226.50; A. Beaule, Havre St. Pierre, Que., $1,310.73; C. H. Beevor-Potts, Duncan, B.C., $2,381; Bigelow, Moffat and Doyle, Meadow Lake, Sask., $1,756.03; E. E. Binet, Baie Comeau, Que., $1,798.12; S. S. Bjornson, Ashern, Man., $3,376; W. A. Broddy, Southampton, Ont., $1,100; L. B. Brown, Fort McMurray, Alta., $2,734.50; G. H. Burgess, Queen Charlotte City, B.C., $1,442.46; J. P. Cade, Prince Rupert, B.C., $1,010; B. C. Cathcart, Wallaceburg, Ont., $4,384.73; F. Clouthier, Quebec, $1,693.33; Cooke, Cooke and Grandy, Lloydminster, Sask., $1,531.18; G. N. Cormack, Fort St. John, B.C., $1,750.82; L. Cote, Havre St. Pierre, Que., $1,763.40; P. O. Coulombe, Sturgeon Falls, Ont., $1,599.50; Crawford and Jacobs, The Pas, Man., $2,089; G. E. Darby, Bella Bella, B.C., $1,265; C. J. W. Dick, Dominion City, Man., $1,001; C. Dumont, Campbellton, N.B., $1,302; J. D. Duncan, Leask, Sask., $1,236; Evans, Matheson and Associates, Brandon, Man., $1,513; J. J. Fahlman, Kinistino, Sask., $2,181; J. S. Ferguson, Chatham, Ont., $1,041; G. H. Field, Roseneath, Ont., $1,020; S. P. Findlay, Fraser Lake, B.C., $1,200; E. H. Freeman, Chatham, N.B., $2,255.50; R. O. Frost, Armstrong, Ont., $1,241.79; H. B. Galbraith, Vancouver, $2,131.50; R. L. Gendreau, Ste. Rose du Lac, Man., $1,049.50; A. Gibson, Winnipeg, $1,640; J. C. Gillie, Fort William, Ont., $2,471.50; A. W. Golfman, Punnichy, Sask., $1,848; S. Golfman, Punnichy, Sask., $2,713.50; J. M. Goodwin, Teulon, Man., $1,676; F. W. Green, Cranbrook, B.C., $1,094.50; L. M. Green, Smithers, B.C., $2,252.50; N. B. Hall, Campbell River, B.C., $4,056.50; C. H. Hankinson, Prince Rupert, B.C., $1,924; H. B. Havey, Stewiacke, N.S., $1,895.51; G. Hemenway, Broadview, Sask., $2,928; T. C. Holmes, Burns Lake, B.C., $2,114.50; J. I. Horsley, Vancouver, $1,398.62; A. H. Jeffrey, Nipigon, Ont., $1,626; F. W. Kenney, Rexton, N.B., $2,166; W. F. Kenney, Rexton, N.B., $1,287.50; W. S. Kergin, Prince Rupert, B.C., $1,281; J. W. Kettlewell, Portage la Prairie, Man., $1,400; J. A. Key, Cardston, Alta., $3,600; L. C. Kindree, Squamish, B.C., $1,160.50; O. E. Kirby, Vancouver, $1,525; W. J. Knox, Kelowna, B.C., $1,088.50; J. H. Kope, Enderby, B.C., $1,112; A. J. Lalonde, Cornwall, Ont., $2,500.16; B. Laramee, Mingan, Que., $1,190; R. G. Large, Prince Rupert, B.C., $1,348.50; J. T. L'Ecuyer, Maniwaki, Que., $2,075.76; G. Leduc, Roberval, Que., $3,615.31; W. R. MacEwan, South Shalalth, B.C., $1,517; C. L. MacMillan, Baddeck, N.S., $1,530.15; F. A. MacNeil, Winnipeg, $1,188; W. B. Mallow, Kamsack, Sask., $1,027; J. F. McCullough, Sudbury, Ont., $1,529.50; H. A. McLean, Ceepeecee, B.C., $1,483.70; J. Melling, Wetaskiwin, Alta., $3,025; G. Michaud, Roberval, Que., $1,953; J. S. Monteith, Tofino, B.C., $2,562.50; A. W. Mooney, Vanderhoof, B.C., $4,768; A. W. Ormiston, Sydney, N.S., $1,636; J. Page, St. Benoit, Que., $1,116; J. R. Pare, Duck Lake, Sask., $1,212; G. J. Pelletier, Whitehorse, Y.T., $2,148.50; A. Plante, Roberval, Que., $1,188.53; B. E. Pothier, Dalhousie, N.B., $1,023.75; L. Ramsay, Tyne Valley, P.E.I., $1,243.35; R. L. Reeves, Eganville, Ont., $2,311.50; J. R. Rehill, Kamsack, Sask., $2,071; J. B. Reid, Truro, N.S., $1,705.50; C R. Rice, Winnipeg, $2,450; W. H. Roberts, Sidney, B.C., $1,093.92; O. Rostrup, Edmonton, Alta., $1,275; V. J. Sadovsky, Hearst, Ont., $1,699.80; V. St. John, Alert Bay, B.C., $4,400; E. M. Savage, Cold Lake, Alta., $1,331.31; R. Smith, Clarke City, Que., $1,135; O. L. Stanton, Yellowknife,

N.W.T., $1,943.50; G. H. Stobie, Belleville, Ont., $1,700; H. F. Sutherland, Sydney, N.S., $1,534; D. G. Ulrich, Zeballos, B.C., $1,676.40; A. I. Wallace, Emerson, Man., $1,016.65; P. L. Warren, Kelvington, Sask., $1,012.50; A. B. Weir, Sardis, B.C., $2,650; W G. Wolfe, Kenora, Ont., $1,426; I. Ziskrout, Whitehorse, Y.T., $1,310.

Hospitals receiving $5,000 or over: All Saints, Aklavik, N.W.T., $70,959; Bella Coola General, Bella Coola, B.C., $16,663.50; Bishop Newnham, Moose Factory, Ont., $19,544.98; Bulkley Valley District, Smithers, B.C., $7,156.25; Essex County Sanatorium, Windsor, Ont., $11,982.80; Farands, Fort Rae, N.W.T., $18,610; Fort Smith General, Fort Smith, N.W.T., $18,448.50; Fort William Sanatorium, Fort William, Ont., $106,783.40; Glace Bay General Hospital, T.B. Unit, Glace Bay, N.S., $5,580; Holy Family, Prince Albert, Sask., $12,599.43; Hotel Dieu, Campbellton, N.B., $9,079.39; Hotel Dieu St. Michel, Roberval, Que., $5,593.65; Immaculate Conception, Aklavik, N.W.T., $35,014.64; Kamsack Union, Kamsack, Sask., $5,786.50; Lady Minto, Chapleau, Ont., $9,826; R. W. Large Memorial, Bella Coola, B.C., $35,644.80; L'Assumption, Moosonee, Ont., $30,555.50; L'Hotel Dieu de Quebec, Quebec, $5,041.15; Manitoba Sanatorium Board: Brandon Sanatorium, Brandon, Man., $345,430.05, Clearwater Lake Indian, The Pas, Man., $188,779.50, Dyneover Indian, Selkirk, Man., $56,648.50, Manitoba Sanatorium, Ninette, Man., $8,385.75; McKellar General, Fort William, Ont., $7,238; Montreal General, Montreal, $8,280.16; Mountain Sanatorium, Hamilton, Ont., $47,405.68; Muskoka Sanatorium, Gravenhurst, Ont., $31,488.38; Notre Dame, North Battleford, Sask., $9,789.13; Nova Scotia Sanatorium, Kentville, N.S., $11,725.04; Parry Sound General, Parry Sound, Ont., $7,030; Portage la Prairie General, Portage la Prairie, Man., $6,296.83; Prince Albert Sanatorium, Prince Albert, Sask., $125,578.23; Prince Rupert General, Prince Rupert, B.C., $19,800; Providence, High Prairie, Alta., $15,370.19; Provincial Mental: Nova Scotia, $7,861.51, Quebec, $9,286.75, Ontario, $27,301.74, Manitoba, $19,508.13, Saskatchewan, $29,605.85, British Columbia, $27,032 92; Queen Alexandra Sanatorium, London, Ont., $36,681.38; Queen Alexandra Solarium, Cobble Hill, B.C., $23,032.40; Royal Inland, Kamloops, B.C., $11,279.80; Sacred Heart, Caughnawaga, Que., $20,884.64; St. Anthony's, The Pas, Man., $30,738.50; St. Bartholomew's, Lytton, B.C., $7,286; St. Boniface Hospital, St. Boniface, Man., $25,419.47; St. Boniface Sanatorium, St. Vital, Man., $19,250.50; St. Gabriel's, Fort McMurray, Alta., $6,798.50; St. George's, Alert Bay, B.C., $9,596.25; Saint John Tuberculosis, East Saint John, N.B., $12,266; St. John's, Vanderhoof, B.C., $23,033; St. John Eudes, Havre St. Pierre, Que., $18,628.25; St. Joseph's Blind River, Ont., $5,524.29; St. Joseph's, Fort Resolution, N.W.T., $23,019.50; St. Joseph's, Kenora, Ont., $10,836.45; St. Joseph's, La Tuque, Que., $29,870.61; St. Joseph's General, Port Arthur, Ont., $17,296.29; St. Joseph's, Victoria, $9,866.36; St. Laurent Sanatorium, Hull, Que., $9,841.88; St. Louis, Bonnyville, Alta., $5,218; St. Luke's Anglican, Pangnirtung, N.W.T., $10,678.25; St. Margaret's, Fort Simpson, N.W.T., $27,808.50; St. Martha's, Antigonish, N.S., $8,571.39; St. Mary's, Dawson, Y.T., $12,638.75; St. Mary's on the Lake Sanatorium, Haileybury, Ont., $27,271.24; St. Michael's, Broadview, Sask., $13,560.98; St. Michael Sanatorium, Roberval, Que., $37,012.85; St. Paul's, Hearst, Ont., $5,749.75; St. Paul's, Vancouver, $47,872.01; St. Rita's, Sydney, N.S., $8,983.85; St. Theresa, Fort Vermilion, Alta., $6,080.05; Ste. Therese, Chesterfield Inlet, N.W.T., $14,951; Ste. Therese, St. Paul, Alta., $6,705; Sick Children's, Toronto, $5,796.51; Sioux Lookout General, Sioux Lookout, Ont., $6,705; Toronto General, Toronto, $6,267.90; Toronto Hospital for the Treatment of Tuberculosis, Weston, Ont., $82,610.38; Victoria Hospital, London, Ont., $14,922.40; Whitehorse General, Y.T., $29,167.20; Wrinch Memorial, Hazelton, B.C., $33,533.72; Yellowknife Red Cross, Yellowknife, N.W.T., $8,078.66.

Expenditure for treatment of Indians and Eskimos at Savard Park Hospital, Quebec, $75,930, and Marine Hospital, Sydney, N.S., $7,540 was charged to Votes 252 and 255 respectively.

E *Materials and Supplies.* This allotment includes expenditures for medical and hospital supplies, $400,551.12; provisions, $380,597.51; fuel, $64,675.22.

F *Sundries.* Includes $58,884.12 for laundry charges.

G *Repairs and Upkeep of Buildings, Works and Structures.* Major repairs included the following: Nanaimo Indian Hospital, $21,478.39; Charles Camsell Indian Hospital, Edmonton, $7,490.01; Lady Willingdon Indian Hospital, Brantford, Ont., $3,253.14; North Battleford Indian Hospital, $3,225.25; Miller Bay Indian Hospital, $2,863.36; Coqualeetza Indian Hospital, $2,603.71. Repairs of a minor nature to other hospitals and nursing stations amounted to $14,722.51.

A contract, amounting to $19,877 was awarded through the Department of Public Works to Hume and Rumble, Ltd., for renewal of wiring, Indian Hospital, Nanaimo, B.C. The work was completed and payment in full made during the current year.

H *Acquisition of Land and/or Construction of Buildings, Works and Structures.* Contracts of $5,000 or over, all of which were awarded through the Department of Public Works, follow:

	Contractor	Project and Location	Amount of Contract	Payments 1948-49	Payments to date
I	A. E. Farley Construction Co., Ltd.	Construction of Nurses' residence and office, St. Regis, Que.	$ 17,873 50	$ 17,873 50	$ 17,873 50(*f*)
J	Sterling Construction Co., Ltd.	Construction of hospital, Moose Factory, Ont	1,500,000 00(*a*) (estimated)	571,266 16	571,266 16

	Contractor	Project and Location	Amount of Contract	Payments 1948-49	Payments to date
K	Manitoba Engineering Co., Ltd.	Construction of hospital, Sioux Lookout, Ont.	555,135 00(*b*) (estimated)	247,239 63	247,239 63
L	Manitoba Engineering Co. Ltd.	Additions and alterations and sewage disposal system re Clearwater Lake Indian Hospital, The Pas, Man.	370,795 00	95,325 65	368,405 97
M	P. W. Graham & Sons, Ltd.	Construction of power plant, Indian Hospital, Fort Qu'Appelle, Sask.	194,866 00	133,097 72	133,097 72
N	M. Simenson	Addition to Indian Hospital, North Battleford, Sask.	39,682 00	18,439 42	18,439 42
O	Mitchell & Currie, Ltd.	Construction of boiler house and laundry, Miller Bay Indian Hospital, B.C.	125,054 65(*b*) (estimated)	28,358 62	28,358 62
P	Canada Paint and Contracting Co., Ltd.	Alterations to Nanaimo Indian Hospital, Nanaimo, B.C.	95,316 00	19,514 02	95,316 00(*f*)

(*a*) Cost plus 5 per cent fee up to $1,000,000 and 2½ per cent fee in excess of this amount.

(*b*) Unit prices.

(*f*) Includes final payment.

Q *Hazelton—Office and dispensary.*—P.C. 5365, November 23, 1948, authorized contracts for the construction of a building to provide office accommodation for the administration of Indian Affairs as well as a nursing station for the Indian Health Services at Hazelton, B.C. in the Babine Indian Agency. The estimated total cost of the completed building was $10,670, half of which is to be assumed by Indian Affairs (Department of Mines and Resources) and half by Indian Health Services of this Department. The amount of $5,000 represents a payment to the former Department and details of the contract concerned will be found on page M—41.

R *Acquisition of Equipment.* A distribution of expenditures follows: floating equipment, $15,693.33; hospital equipment, $157,903.95; light, heat and power equipment, $19,114.22; motor cars and trucks, $33,306.77; sundry, $16,286.31. Included in the item for hospital equipment were purchases for the following Indian hospitals and nursing stations:—Indian Hospitals—Blood, $1,705.26, Brandon, $6,997.88, Charles Camsell, $9,811.17, Clearwater Lake, $26,002.92, Coqualeetza, $2,901.42, Fort Alexander, $1,497.49, Lady Willingdon, $1,375.49, Miller Bay, $11,397.38, Moose Factory, $11,475, Nanaimo, $17,603.26, North Battleford, $15,373.38, Norway House, $7,641.55; Nursing Stations—Coppermine, $5,078.33, Fort Good Hope, $5,002.65, Fort McPherson, $3,434.77, Fort Norman, $2,458.91, Lac la Ronge, $1,763.89, Lac Seul, $1,330.23, Osnaburgh House, $1,221.16.

Vote 270 Grants to Hospitals which care for Indians and Eskimos..... 55,000 00

Expenditures.....$ 40,000 00

In consideration of the undertaking by the hospital to admit Indian patients, payment of a contribution of $40,000 towards the construction and equipment of Kamsack Union Hospital, Kamsack, Sask., was authorized by P.C. 1359, March 22, 1949.

Votes 271 and 796 Civil Aviation Medicine

	Estimates	Allotments	Expenditures
Temporary Assistance	7,704 00	8,704 00	8,356 62
Freight, Cartage and Express	500 00	500 00	1 50
Telephones, Telegrams and Postage	500 00	500 00	117 44
Printing, Stationery and Office Equipment	2,800 00	2,800 00	530 97
Travelling Expenses	4,000 00	3,500 00	2,184 76
Professional and Special Services	7,000 00	6,500 00	4,916 33
Sundries	700 00	700 00	94 18
Acquisition of Equipment	500 00	500 00	258 65
	$ 23,704 00	$ 23,704 00	$ 16,460 45

This vote was provided for the cost of giving medical and technical advice to the Civil Aviation Branch of the Department of Transport.

As at March 31, 1949, there were 3 temporary salaried employees being paid from this vote.

Vote 797 General Health Grants: To provide for the following grants to the Provinces, under terms and conditions to be approved by the Governor in Council:

	Estimates	Expenditures
A Health Survey Grant to assist the Provinces in surveying present health services and facilities, including hospitals, and in studying ways and means of improving and extending the same; to be distributed on the basis of a flat amount of $5,000 to each Province and the balance according to population but the total payment available to any Province in no case to be less than $15,000	625,000 00	154,174 91
B Hospital Construction Grant to assist the Provinces in the provision of adequate accommodation for hospital and health services; to be distributed on the basis of $1,000 per bed for active treatment beds, $1,500 per bed for chronic or convalescent beds, or in the case of other health facilities on an equivalent basis; Provinces to match or exceed Dominion contribution which shall in no case exceed one-third of total cost	13,000,000 00	2,223,356 35
C General Public Health Grant to assist the Provinces in strengthening general public health services; to be distributed on the basis of 35 cents per capita of population, to Provinces which maintain at least their present standard and extent of service in this field	4,395,000 00	781,535 02
D Tuberculosis Control Grant to assist the Provinces in an accelerated and intensified effort toward the eradication of tuberculosis and to extend progressively the provision of free treatment; to be distributed on the basis of a flat amount of $25,000 to each Province and the balance to be divided 50 per cent on the basis of population and 50 per cent on the basis of the average number of deaths from tuberculosis in each Province over the previous five years	3,000,000 00	2,585,603 60
E Mental Health Grant to assist the Provinces in the prevention of mental illness and in extending progressively the provision of free treatment; to be distributed on the basis of a flat amount of $25,000 to each Province and the balance according to population	4,000,000 00	439,126 79
F Venereal Disease Control Grant to assist the Provinces in extending and intensifying their present efforts toward the control of venereal disease; to be distributed according to population	275,000 00	99,101 42
G Crippled Children Grant to assist the Provinces in an intensive program for the prevention and correction of crippling conditions in children, rehabilitation and training; to be distributed on the basis of a flat amount of $4,000 to each Province and the balance according to population	500,000 00	103,916 14
H Professional Training Grant to assist the Provinces in the training of personnel for public health and hospital staffs; to be distributed on the basis of a flat amount of $4,000 to each Province and the balance according to population	500,000 00	232,363 48
I Public Health Research Grant to assist the Provinces in stimulating and developing public health research	100,000 00	42,539 03
J Cancer Control Grant to assist the Provinces in programs for the control of cancer; to be distributed according to population, with any such programs for cancer control to be approved and the cost thereof to be divided equally between the Dominion and the Province concerned	3,500,000 00	866,641 51
	$ 29,895,000 00	$ 7,528,358 25

STATEMENT OF PAYMENT OF GENERAL HEALTH GRANTS TO PROVINCES (VOTE 797)

Grant	Nova Scotia	Prince Edward Island	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
A Health Survey	5,009 85 *33,399 00*	5,763 81 *15,000 00*	5,126 43 *27,454 00*	34,649 50 *174,756 00*	52,791 32 *196,570 00*	5,947 75 *38,979 00*	18,066 83 *43,506 00*	15,883 41 *42,592 00*	10,936 01 *52,744 00*	154,174 91 *625,000 00*
B Hospital Construction	91,873 82 *642,857 00*	38,227 58 *97,308 00*	3,284 66 *508,282 00*	1,103,243 29 *3,842,650 00*	281,892 61 *4,336,439 00*	209,822 02 *769,151 00*	71,331 44 *871,636 00*	14,821 73 *850,932 00*	408,859 20 *1,080,745 00*	2,223,356 35 *13,000,000 00*
C General Public Health	61,075 55 *217,350 00*	23,777 03 *32,900 00*	70,110 93 *171,850 00*	76,485 83 *1,299,200 00*	101,893 19 *1,466,150 00*	62,127 07 *260,050 00*	83,591 04 *294,700 00*	35,745 09 *287,700 00*	266,729 29 *365,400 00*	781,535 02 *4,395,300 00**
D Tuberculosis Control	163,116 60 *182,585 00*	34,015 70 *46,774 00*	130,985 45 *142,598 00*	1,068,236 83 *1,069,564 00*	711,423 88 *740,751 00*	72,162 42 *187,998 00*	170,923 49 *173,787 00*	24,648 03 *183,203 00*	210,091 20 *272,740 00*	2,585,603 60 *3,000,000 00*
E Mental Health	47,461 87 *211,676 00*	34,664 06 *53,257 00*	70,439 72 *172,597 00*	8,490 00 *1,140,846 00*	55,128 46 *1,284,235 00*	23,971 25 *248,350 00*	39,163 51 *278,110 00*	23,727 53 *272,097 00*	136,080 39 *538,832 00*	439,126 79 *4,000,000 00*
F Venereal Disease Control	..... *13,599 00*	2,058 00 *2,058 00*	10,752 00 *10,752 00*	17,994 80 *81,287 00*	29,384 40 *91,732 00*	6,092 63 *16,271 00*	2,140 82 *18,438 00*	12,087 45 *18,001 00*	18,591 32 *22,862 00*	99,101 42 *275,000 00*
G Crippled Children	..... *26,945 00*	5,000 00 *7,473 00*	19,934 28 *22,142 00*	11,570 00 *141,153 00*	22,721 95 *158,777 00*	3,462 57 *31,453 00*	11,364 06 *35,111 00*	..... *34,372 00*	29,863 28 *42,574 00*	103,916 14 *500,000 00*
H Professional Training	9,812 85 *26,945 00*	7,247 03 *7,473 00*	21,196 13 *22,142 00*	58,955 96 *141,153 00*	68,664 00 *158,777 00*	14,175 40 *31,453 00*	12,095 24 *35,111 00*	15,616 41 *34,372 00*	24,600 46 *42,574 00*	232,363 48 *500,000 00*
I Public Health Research	.....	.....	.....	7,050 00	28,158 80	200 00	2,205 16	.....	4,925 07	42,539 03 *100,000 00**
J Cancer Control	36,380 17 *173,077 00*	5,009 51 *26,198 00*	121,742 16 *136,845 00*	170,418 32 *1,034,560 00*	56,750 00 *1,167,503 00*	38,336 24 *207,079 00*	234,671 00 *234,671 00*	154,978 78 *229,097 00*	48,355 33 *290,970 00*	866,641 51 *3,500,000 00*
	414,730 71 *1,528,433 00*	155,762 72 *288,441 00*	453,571 76 *1,214,662 00*	2,557,094 53 *8,925,169 00*	1,408,808 61 *9,600,954 00*	436,297 35 *1,790,784 00*	645,552 59 *1,985,070 00*	297,508 43 *1,952,366 00*	1,159,031 55 *2,509,441 00*	7,528,358 25 *29,895,300 00*

NOTE.—Amounts in italics represent the maximum under the various Order in Council authorities which may be claimed by each province. In the case of Public Health Research, no allocation was made by provinces.

* The total allocations to the provinces under authority of P.C. 3409, July 28, 1948, for General Public Health were $4,395,300 or $300 in excess of the amount provided in the Printed Estimates.

These grants were established as an essential step in the development of adequate health services for the people of Canada. They are available under terms and conditions approved by the Governor in Council, and payment is made upon certification of the Minister that the province has agreed thereto. General conditions which apply to all grants provide that the province shall undertake to: (*a*) expend solely for the development of the relevant program or project moneys received out of its share of the grant; (*b*) furnish reports and statements of expenditure to the Minister from time to time, or, in some cases, quarterly; (*c*) refund unexpended moneys on completion of any program or project; and (*d*) maintain adequate records and accounts. Specific conditions pertaining to the individual grants are given below.

A P.C. 3408, July 28, 1948, authorized the distribution of the Health Survey Grant. The conditions provide that the province shall: (*a*) establish or designate an agency or division responsible for making a survey of existing health, hospital and related facilities and services; (*b*) provide an outline of the procedure proposed for conducting the survey; and (*c*) undertake to furnish a report on the survey with a plan for the improvement, extension and establishment of such facilities and services. Payment may be made to the province forthwith of 15 per cent of its share and thereafter the amounts expended in each quarter.

The amounts, by provinces, of the approved projects and the expenditures thereon by the Federal Government (shown in parentheses) follow: Nova Scotia, $33,399 ($5,009.85); Prince Edward Island, $15,000 ($5,763.81); New Brunswick, $27,454 ($5,126.43); Quebec, $174,756 ($34,649.50); Ontario, $196,570 ($52,791.32); Manitoba, $38,979 ($5,947.75); Saskatchewan, $43,506 ($18,066.83); Alberta, $42,592 ($15,883.41); British Columbia, $52,744 ($10,936.01); total, $625,000 ($154,174.91).

B P.C. 3403, July 28, 1948, authorized the distribution of the Hospital Construction Grant. The conditions provide that the province shall: (*a*) furnish a plan for Hospital and Nursing Unit accommodation adequate to the needs of the Province, provided that in advance of submitting such plan the Province may furnish plans and particulars for any project for the construction of a Hospital or Nursing Unit, stating that such a project is considered essential in the development of a total Provincial plan and is, or will be, within such plan; and (*b*) contribute to the capital cost of any such construction project an amount at least equivalent to the Federal contribution. Payment may be made; (i) for construction projects begun after March 31, 1948, in four instalments as construction progresses; and (ii) for hospitals and nursing units under construction on April 1, 1948, the Federal contribution is a proportion of the total payment based on the cost of construction subsequent to April 1, 1948 as compared to the total cost of construction. Payments may be made as outlined in (i).

A detailed statement, by hospitals, of the maximum contribution to the capital costs of construction projects, and the amounts paid, follows:

Location	Hospital	Approved	Expenditures
	Prince Edward Island		
Charlottetown	*Beach Grove	50,000 00	21,416 66
	Charlottetown	42,308 00	16,810 92
		92,308 00	*38,227 58*
	Nova Scotia		
Sheet Harbour	Eastern Shore Memorial	18,743 80	12,750 00
Guysborough	Guysborough Memorial	14,333 33	9,750 00
Lunenburg	Lunenburg	55,000 00	27,500 00
Liverpool	Queens General	41,666 66	20,833 32
Sherbrooke	St. Mary's Memorial	10,328 40	5,135 00
Musquodoboit Harbour	Twin Oaks Memorial	10,000 00	2,500 00
Baddeck	Victoria County Memorial	17,872 22	13,405 50
		167,944 41	*91,873 82*
	New Brunswick		
Saint John	St. Joseph's	13,138 66	3,284 66
		13,138 66	*3,284 66*
	Quebec		
Amos	Hotel Dieu d'Amos	189,411 57	47,352 89
St. Georges de Beauce	Hotel Dieu Notre Dame de Beauce	176,016 65	44,004 15
Grand'Mere	Hopital Lafleche	106,967 96	29,060 20
Riviere des Prairies	*Mont Providence	1,092,917 07	374,569 30
Blanc Sablon	Notre Dame de Lourdes	16,759 10	4,189 75
Chandler	Hopital de la Providence	56,333 33	14,083 33
Drummondville	Saint-Croix	191,684 30	47,921 07
Joliette	Saint-Eusebe	67,355 55	16,838 88
Val d'Or	Saint Sauveur	69,676 28	17,419 07
Ste. Germaine	*Sanatorium Begin	206,557 50	103,278 75
Trois Rivieres	*Sanatorium Cooke	124,660 40	62,330 20
Abitibi	*Sanatorium de Macamic	256,697 80	64,174 45

Location	Hospital	Approved	Expenditures
	Quebec—Concluded		
Mont Joli	*Sanatorium St. Georges	248,555 73	62,138 93
Montreal	*Sanatorium St. Joseph	564,019 25	141,004 80
La Tuque	St. Joseph	26,468 93	6,617 23
Montreal	*St. Joseph des Convalesantes	173,599 00	43,399 75
Trois Rivieres	Ste-Marie	67,843 35	16,960 84
Noranda	Youville	31,598 80	7,899 70
		3,667,122 57	*1,103,243 29*
	Ontario		
Ingersoll	Alexandra	61,333 33	15,333 33
Chesley	Chesley and District Memorial	12,046 79	3,011 69
Cornwall	Cornwall General	66,580 05	49,935 02
Leamington	Leamington District Memorial	57,000 00	28,500 00
Oakville	Oakville Trafalgar Memorial	50,000 00	12,500 00
Oshawa	Oshawa General	3,523 58	1,189 60
Peterborough	Peterborough Civic	234,766 60	58,691 65
Kingston	*St. Mary's on the Lake	33,754 00	8,438 50
Hamilton	*St. Peter's Infirmary	38,333 35	19,166 67
Sudbury	Sudbury General	168,666 66	42,166 66
Trenton	Trenton Memorial	58,915 60	29,457 80
Grimsby	West Lincoln Memorial	38,666 66	9,666 66
Winchester	Winchester and District Memorial	15,340 15	3,835 03
		838,926 77	*281,892 61*
	Manitoba		
Altona	Altona	10,672 00	6,569 79
Benito	Benito	9,333 33	2,250 00
Birch River	Birch River Medical Nursing Unit	9,333 33	2,250 00
Carman	Carman District	46,666 66	34,999 99
Cartwright	Cartwright Medical Nursing Unit	9,248 00	6,936 00
Dauphin	Dauphin Health Centre	8,307 22	8,307 22
Fisher Branch	Fisher Branch Outpost	12,000 00	6,000 00
Carberry	Fox Memorial	10,000 00	7,500 00
Gilbert Plains	Gilbert Plains	12,000 00	9,000 00
Killarney	Killarney District General	5,202 00	5,202 00
Winnipeg	*Princess Elizabeth	237,415 74	59,353 93
Steinbach	Steinbach General	34,000 00	17,000 00
Winnipeg	Winnipeg General Maternity Pavilion	177,812 37	44,453 09
		581,990 65	*209,822 02*
	Saskatchewan		
Assiniboia	Assiniboia Union	9,995 61	7,496 70
Canora	Canora Union	33,278 03	8,319 50
Delisle	Delisle Union	4,550 76	1,137 69
Herbert	Herbert Morse Union	8,465 43	6,349 05
Invermay	Invermay-Canora Union	1,750 40	437 60
Ituna	Ituna Union	15,000 00	7,500 00
Meadow Lake	Meadow Lake Union	16,609 82	4,152 45
Neilburg	Neilburg Union	9,000 00	6,750 00
Outlook	Outlook Union	3,500 00	875 00
Oxbow	Oxbow Union	10,000 00	7,500 00
Preeceville	Preeceville Community	10,000 00	2,500 00
Radville	Radville Community	7,500 00	1,875 00
Shellbrook	Shellbrook Union	5,000 00	1,250 00
Mossbank	Sutton-Lake Johnston Union	10,000 00	7,500 00
Watrous	Watrous Union	16,664 84	4,166 21
Wynyard	Wynyard Union	14,088 97	3,522 24
		175,403 86	*71,331 44*
	Alberta		
Blairmore	Crowsnest Pass Municipal	36,642 93	9,160 73
Rimbey	Rimbey Municipal	13,419 59	3,354 90
Three Hills	Three Hills Municipal	9,224 35	2,306 10
		59,286 87	*14,821 73*

Location	Hospital	Approved	Expenditures
	British Columbia		
Fernie	Fernie Memorial	40,333 35	30,250 01
Murrayville	Langley Memorial	33,545 70	25,197 14
North Vancouver	North Vancouver General	6,666 67	5,000 00
Prince Rupert	Prince Rupert General	6,319 98	1,579 99
Essondale	*Provincial Mental	314,494 24	78,623 56
New Westminster	*Provincial Mental	87,598 00	43,799 00
New Westminster	Royal Columbian	140,781 55	105,586 18
Victoria	Royal Jubilee "Strathcona Wing"	9,000 00	9,000 00
Alert Bay	St. George's	30,976 50	23,232 37
Vernon	Vernon Jubilee	115,454 60	86,590 95
		785,170 59	*408,859 20*
		$6,381,292 38	$2,223,356 35

* Chronic, tuberculosis or mental illness hospitals.

C P.C. 3409, July 2, 1948, authorized the distribution of the General Public Health Grant. The conditions provide that the province shall: (*a*) furnish a comprehensive statement of its present program and budget for public health services; (*b*) furnish a plan for the improvement, extension and development of general public health services within the province and a proposed budget; and (*c*) undertake to maintain at least the present standard and extent of general public health services. Payment may be made at the end of each month of the amount expended during the preceding month.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Province	Project	Approved	Payments
Nova Scotia	Expansion of services, Public Health Laboratory—increased personnel and equipment	13,350 57	11,915 93
	New Public Health Unit—Cobequid division at Truro	13,388 14	7,564 77
	Additional personnel and equipment in Public Health Units and central office	22,878 15	17,090 86
	Purchase of X-Ray equipment, Dalhousie University, for X-Raying all admissions to the Prenatal Clinic and the Grace Maternity Hospital.	12,549 55	12,299 55
	Projects under $10,000 (5)	15,777 86	12,204 44
		77,944 27	*61,075 55*
Prince Edward Island	Projects under $10,000 (8)	24,981 00	23,777 03
		24,981 00	*23,777 03*
New Brunswick	Equipment for a new Provincial Laboratory at Campbellton	15,000 00	9,607 09
	Equipment for a new Provincial Laboratory at Fredericton	15,185 00	10,311 62
	Projects under $10,000 (33)	67,516 35	50,192 22
		97,701 35	*70,110 93*
Quebec	Enlarging School of Nurses—Herbert Reddy Memorial Hospital	34,612 00	34,612 00
	To provide for vaccination of infants at the Clinique du B.C.G., Montreal	12,079 33	12,079 33
	Protection of children against tuberculosis by immunization	16,100 00	14,052 50
	Assistance to the Canadian Arthritis and Rheumatism Society	12,992 00	12,992 00
	To extend and improve school medical services in Protestant schools	20,500 00	2,750 00
		96,283 33	*76,485 83*
Ontario	Assistance to the Canadian Arthritis and Rheumatism Society	14,600 00	14,600 00
	To provide a new Health Unit in Kenora-Keewatin area	11,082 24	11,082 24
	To provide a new Health Unit in Carleton County	16,402 95	16,402 95
	To provide a new Health Unit in Simcoe County	37,500 00	37,500 00
	To provide a new Health Unit in Wellington County	15,000 00	15,000 00
	Special equipment for Health Units and Municipal Health Departments	32,562 00	7,308 00
		127,147 19	*101,893 19*

Province	Project	Approved	Payments
Manitoba	Improved service to local Health Units	36,900 00	29,695 80
	Incubators for the care of premature infants at Manitoba hospitals	19,250 00	15,668 18
	To provide free diagnostic services in Selkirk Health Unit area	18,355 00	3,819 45
	Projects under $10,000 (7)	22,180 50	12,943 64
		96,685 50	*62,127 07*
Saskatchewan	General dental assistance to hospitals and clinics, particularly in rural areas	23,628 00	16,206 72
	Regional dental care program for children	37,122 00	19,663 82
	Expansion of staff and equipment in the Health Education Division	18,170 41	5,506 37
	Projects under $10,000 (22)	87,350 71	42,214 13
		166,271 12	*83,591 04*
Alberta	Improvement of local health services	12,000 00	7,632 68
	To provide equipment for new Public Health Laboratory at Calgary	27,203 70	18,597 98
	To establish and operate a new Health Unit for Drumheller and District	13,500 00	5,297 66
	Projects under $10,000 (4)	10,257 00	4,216 77
		62,960 70	*35,745 09*
British Columbia	Grant to the Canadian Arthritis and Rheumatism Society	20,000 00	20,000 00
	To provide dental hygiene service in the Greater Vancouver area	12,116 00	9,747 41
	University of British Columbia—Extension of facilities for nursing education	10,110 00	7,112 12
	University of British Columbia—Extension of facilities for training bacteriologists and other Public Health personnel	12,550 00	12,525 85
	Purchase of equipment for the British Columbia division of the Canadian Arthritis and Rheumatism Society	19,100 00	19,029 52
	To expand the Public Health Nursing program in Greater Vancouver area	14,395 00	12,636 59
	Extension and improvement of Public Health Laboratory services	14,129 00	13,115 53
	Addition of staff and equipment for program of environmental sanitation	64,060 00	40,638 63
	Addition of nurses to provincial Department of Health	50,000 00	31,812 38
	Addition of engineers to provincial Department of Health	11,000 00	4,119 38
	To provide extra equipment to extend and improve local health services	50,000 00	36,819 49
	Establishment of a division of preventive dentistry	10,764 00	9,015 53
	Projects under $10,000 (17)	69,139 95	50,156 86
		357,363 95	*266,729 29*
		$1,107,338 41	$ 781,535 02

D P.C. 3406, July 28, 1948, authorized the distribution of the Tuberculosis Control Grant. The conditions provide that the province shall: (*a*) furnish a comprehensive statement of the present organization, program and budget for tuberculosis control; and (*b*) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of tuberculosis, and a proposed budget. Payment may be made at the end of each month of the amount expended during the preceding month.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amount paid, follows:

Province	Project	Approved	Payments
Nova Scotia	To purchase a mobile chest X-Ray unit, and part time salary of radiologist	30,000 00	28,875 17
	To provide for the free distribution of streptomycin	33,000 00	33,000 00
	To purchase equipment for the Point Edward Hospital	41,500 00	41,496 11
	To provide for the operation and maintenance of the Point Edward Hospital	56,073 66	41,785 08
	To purchase X-Ray equipment for the Victoria General Hospital	10,141 20	9,064 40
	Projects under $10,000 (5)	11,870 14	8,895 84
		182,585 00	*163,116 60*
Prince Edward Island	Purchase of equipment for the Provincial Sanatorium	11,882 87	10,553 00
	Projects under $10,000 (8)	24,155 31	23,462 70
		36,038 18	*34,015 70*
New Brunswick	Streptomycin therapy in sanatoria	17,500 00	16,786 51
	Purchase of equipment for sanatoria	38,106 25	32,596 66
	Purchase of equipment for Saint John Tuberculosis Clinic	14,500 00	13,749 57
	Purchase of equipment for diagnostic clinics	23,650 00	23,622 24
	Installation of photo-roentgen equipment in four general hospitals for routine chest X-Ray on admission	37,000 00	36,423 27
	Projects under $10,000 (10)	11,841 75	7,807 20
		142,598 00	*130,985 45*
Quebec	To purchase a mobile X-Ray clinic to operate from the Cooke Sanatorium at Three Rivers	34,585 55	34,585 55
	To purchase a mobile X-Ray clinic to operate from the St. Michel Sanatorium at Roberval.	34,585 55	34,585 55
	To purchase a mobile X-Ray clinic to operate from the Sanatorium Macamic	34,585 55	34,585 55
	To purchase a mobile X-Ray clinic to operate from the Hopital du Sacre-Coeur at Cartierville	34,585 55	34,585 55
	To purchase X-Ray equipment for the Anti-Tuberculosis League of Montreal	11,470 00	11,470 00
	Establishment of a permanent diagnostic clinic at Hopital Notre Dame, Montreal	15,350 00	15,350 00
	Purchase of equipment for the Sanatorium de Mont Joli	28,463 21	28,463 21
	Purchase of equipment for the Sanatorium de Gaspe	94,788 03	94,788 03
	Purchase of equipment for the Sanatorium Cooke at Three Rivers	91,200 00	91,200 00
	Provision of free treatment by streptomycin in sanatoria	14,423 08	14,423 08
	Purchase of equipment for the Hopital du Sacre-Coeur, Cartierville	57,636 80	57,636 80
	Purchase of equipment for the Sanatorium Begin at Dorchester	124,083 55	124,083 55
	To purchase equipment for the Anti-Tuberculosis League of Montreal	11,910 00	11,910 00
	Purchase of equipment for the new sanatorium at Macamic	94,764 54	94,764 54
	Reorganization of the clinic of the Bruchesi Institute	100,107 79	100,107 79
	Purchase of equipment for the Sanatorium St. Joseph, Montreal	150,413 37	150,413 37
	Reorganization of the clinic of the Royal Edward Dispensary	100,107 07	100,107 07
	Organization of a laboratory at the new Sanatorium St. Joseph, Montreal	30,600 00	30,600 00
	Projects under $10,000 (1)	4,577 19	4,577 19
		1,068,236 83	*1,068,236 83*

Province	Project	Approved	Payments
Ontario	To provide free streptomycin to selected patients in sanatoria	127,000 00	118,452 15
	To provide routine chest X-Ray of all patients upon admission to hospitals	455,000 00	452,441 91
	To purchase equipment and subsidize clinics to provide free chest examinations for the entire population	46,000 00	45,624 60
	Purchase of a mobile X-Ray unit	34,166 00	33,710 11
	To purchase a mobile unit for use in the Niagara Peninsula Sanatorium	15,070 00	14,669 00
	Maintenance of patients at the Ongwanada Sanatorium, Kingston	40,000 00	36,575 70
	Projects under $10,000 (4)	17,000 00	9,950 41
		734,236 00	*711,423 88*
Manitoba	To purchase and instal X-Ray equipment in general hospitals for the purpose of X-Raying all admissions	35,000 00	32,404 95
	Projects under $10,000 (18)	48,140 00	39,757 47
		83,140 00	*72,162 42*
Saskatchewan	Installation of photofluorographic equipment in larger hospitals	48,795 30	48,553 40
	Installation of photofluorographic equipment in smaller hospitals	67,888 36	67,597 46
	Installation of photofluorographic equipment in medical clinics	10,000 00	10,000 00
	Extension and development in the use of streptomycin	14,805 53	14,430 39
	Extension of mass miniature X-Ray surveys of the general population	17,270 83	17,270 83
	Projects under $10,000 (5)	14,331 25	13,071 41
		173,091 27	*170,923 49*
Alberta	Providing free treatment of non-pulmonary tuberculosis	21,040 00	358 50
	To engage two diagnostic clinic physicians	12,100 00	3,983 19
	Purchase and operation of a mobile X-Ray clinic	17,780 00	2,464 01
	To supply technical equipment to the Edmonton Sanatorium	56,512 00	3,119 67
	To supply equipment to the new clinic being established at the Central Alberta Sanatorium.	20,000 00	1,270 70
	Projects under $10,000 (4)	18,360 89	13,451 96
		145,792 89	*24,648 03*
British Columbia	To purchase X-Ray survey equipment for loan to general hospitals to X-Ray all admissions	110,000 00	108,982 14
	To increase the number of X-Ray survey units for loan to hospitals	24,000 00	20,218 50
	The purchase of equipment for the new Vancouver unit of the British Columbia Tuberculosis Control Division	54,429 42	54,429 42
	Projects under $10,000 (12)	48,018 56	26,461 14
		236,447 98	*210,091 20*
		$2,802,166 15	$2,585,603 60

E P.C. 3405, July 28, 1948, authorized the distribution of the Mental Health Grant. The conditions provide that the province shall: (*a*) furnish a comprehensive statement of the present organization, program and budget for mental health; and (*b*) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of mental illness, and a proposed budget. Payment may be made at the end of each month of the amount expended during the preceding month.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amount paid, follows:

Province	Project	Approved	Payments
Nova Scotia	To establish a field psychiatric clinic at Yarmouth and Sydney	14,502 24	5,918 17
	Diagnostic and therapeutic equipment to improve facilities at the Nova Scotia Hospital	25,194 00	18,758 93
	To provide staff and equipment for rehabilitation at Nova Scotia Hospital	17,750 00	4,838 47
	Projects under $10,000 (7)	26,998 21	17,946 30
		84,444 45	*47,461 87*
Prince Edward Island	Equipment for an active treatment centre at Falconwood Mental Hospital	29,457 75	25,531 33
	Projects under $10,000 (6)	14,517 15	9,132 73
		43,974 90	*34,664 06*
New Brunswick	Provision of equipment for the provincial mental hospital at Fairville	11,938 00	11,199 64
	Provision of equipment for the new mental hospital at Campbellton	57,207 60	44,046 83
	Projects under $10,000 (10)	18,514 44	15,193 25
		87,660 04	*70,439 72*
Quebec	To provide staff and equipment for the diagnosis and treatment of mental disorders in children at the Institut Psycho-Social de Trois-Rivières	8,490 00	8,490 00
		8,490 00	*8,490 00*
Ontario	To provide staff and equipment for the mental health training program at Toronto University	178,100 00	49,178 46
	Projects under $10,000 (2)	9,220 00	5,950 00
		187,320 00	*55,128 46*
Manitoba	Projects under $10,000 (14)	47,032 64	23,971 25
		47,032 64	*23,971 25*
Saskatchewan	To increase the service provided by the psychopathic unit and outpatient clinic at the Regina General Hospital	19,162 00	4,942 87
	Additional staff and equipment for Saskatchewan Hospital, North Battleford	29,433 42	6,502 94
	To provide occupational therapy for the mental hospital at Weyburn	22,210 43	5,204 07
	Projects under $10,000 (16)	46,048 35	22,513 63
		116,854 20	*39,163 51*
Alberta	The establishment of a full time guidance clinic in Edmonton	18,455 00	11,264 02
	Provision of staff and equipment for the provincial mental hospital at Ponoka	46,254 00	5,027 96
	Provision of staff and equipment for the provincial mental hospital at Oliver	52,510 00	1,758 04
	Projects under $10,000 (6)	10,453 47	5,677 51
		127,672 47	*23,727 53*
British Columbia	Purchase of laboratory equipment for the Crease Clinic of Psychological Medicine	26,857 08	18,623 66
	To provide X-Ray equipment for the Crease Clinic of Psychological Medicine	61,902 50	57,333 50
	Training personnel of provincial mental hospitals	11,100 00	9,167 54
	Post graduate training in clinical psychology at the University of British Columbia	15,355 00	13,674 63
	Projects under $10,000 (29)	64,785 79	37,281 06
		180,000 37	*136,080 39*
		$ 883,449 07	$ 432,126 79

F P.C. 3404, July 28, 1948, authorized the distribution of the Venereal Disease Control Grant. The conditions provide that the province shall: (*a*) submit a program which is additional to the program submitted by the province under the provisions of P.C. 1690, of April 30, 1946, for the improvement, extension and development of the control of venereal disease, and a proposed budget; and (*b*) undertake to maintain at least the present standard and extent of service for the control of venereal disease. Payment may be made at the end of each month of the amount expended during the preceding month.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amount paid, follows:

Province	Project	Approved	Payments
Prince Edward Island	Projects under $10,000 (3)	2,058 00	2,058 00
New Brunswick	Providing free treatment of venereal disease	10,752 00	10,752 00
Quebec	New projects and complementary services re prevention and suppression of venereal disease	71,960 50	17,994 80
Ontario	Provision of penicillin therapy for venereal disease infections	60,000 00	29,384 40
Manitoba	Projects under $10,000 (5)	9,900 00	6,092 63
Saskatchewan	Projects under $10,000 (3)	12,061 20	2,140 82
Alberta	Projects under $10,000 (3)	17,853 88	12,087 45
British Columbia	Projects under $10,000 (14)	20,239 71	18,591 32
		$ 204,825 29	$ 99,101 42

G P.C. 3401, July 28, 1948, authorized the distribution of the Crippled Children Grant. The conditions provide that the province shall: (*a*) furnish a comprehensive statement of the present organization, program and budget covering its activities for crippled children; and (*b*) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of crippling conditions in children, and a proposed budget. Payment may be made at the end of each month of the amount expended during the preceding month.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amount paid, follows:

Province	Project	Approved	Payments
Prince Edward Island	Grant to Canadian Red Cross Society, Provincial Division, re crippled children program	5,000 00	5,000 00
		5,000 00	*5,000 00*
New Brunswick	Treatment and rehabilitation of crippled children.	22,142 00	19,934 28
		22,142 00	*19,934 28*
Quebec	Hopital du Sacre-Coeur, Cartierville	11,570 00	11,570 00
		11,570 00	*11,570 00*
Ontario	Ontario Society for Crippled Children—orthopedic nursing service	21,300 19	20,492 93
	Northern Ontario diagnostic and treatment clinics for crippled children	3,000 00	822 50
	Woodeden Cerebral Palsy Centre—preparatory centre	980 00	426 52
	Woodeden Hospital Training School for cerebral palsy children	6,650 00	980 00
		31,930 19	*22,721 95*
Manitoba	Provision for completion of crippled children's survey and treatment of children in need of attention	15,800 00	3,462 57
		15,800 00	*3,462 57*
Saskatchewan	Crippled Children's Branch—Division of maternal and child hygiene	12,380 00	5,543 28
	Crippled children's program	11,500 00	5,820 78
		23,880 00	*11,364 06*

Province	Project	Approved	Payments
British Columbia	Health Centre for children, Vancouver	10,680 00	9,880 35
	Orthopedic equipment at Health Centre for children, Vancouver	1,300 00	1,244 45
	Orthopedic equipment, small general hospitals	1,100 00	796 76
	Orthopedic appliances—Children's Hospital, Vancouver	3,853 15	3,620 11
	Orthopedic equipment, St. Paul's Hospital	800 00	780 94
	Equipment, Queen Alexandra Solarium for crippled children	9,000 00	8,586 69
	Equipment for crippled children—Royal Jubilee hospital	5,900 00	4,953 98
		32,633 15	*29,863 28*
		$ 142,955 34	$ 103,916 14

H P.C. 3402, July 28, 1948, authorized the distribution of the Professional Training Grant. The conditions provide that the province shall: (*a*) furnish a comprehensive statement of the present organization, program and budget for the training of public health and hospital personnel; and (*b*) furnish a program additional thereto directed specifically to the provision of additional numbers of public health and hospital personnel, and a proposed budget. Payment may be made at the end of each month of the amount expended during the preceding month.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amount paid, follows:

Province	Project	Approved	Payments
Nova Scotia	Projects under $10,000 (10)	18,010 00	9,812 85
		18,010 00	*9,812 85*
Prince Edward Island	Projects under $10,000 (9)	7,473 00	7,247 03
		7,473 00	*7,247 03*
New Brunswick	Projects under $10,000 (16)	21,905 42	21,196 13
		21,905 42	*21,196 13*
Quebec	For the training of medical and nursing personnel for health units, tuberculosis control and general public health	85,000 00	51,455 96
	Projects under $10,000 (1)	7,500 00	7,500 00
		92,500 00	*58,955 96*
Ontario	To assist, by scholarships or bursaries, doctors, veterinarians, dentists, sanitary engineers, nurses and others, to take post-graduate courses in public health	70,000 00	68,664 00
		70,000 00	*68,664 00*
Manitoba	Post-graduate training for 14 public health nurses	12,600 00	10,220 00
	Projects under $10,000 (3)	6,295 90	3,955 40
		18,895 90	*14,175 40*
Saskatchewan	Projects under $10,000 (8)	21,348 97	12,095 24
		21,348 97	*12,095 24*
Alberta	Projects under $10,000 (26)	21,084 10	15,616 41
		21,084 10	*15,616 41*
British Columbia	Projects under $10,000 (10)	26,294 10	24,600 46
		26,294 10	*24,600 46*
		$ 297,511 49	$ 232,363 48

I The Public Health Research Grant, distribution of which is authorized by P.C. 3407, July 28, 1948, is governed by somewhat different conditions. A project or projects in the field of Public Health Research and a proposed budget may be submited to the Dominion Council of Health by a province or provinces jointly or, with the approval of a province or provinces, by a university or research body. If the Council recommends acceptance, the Minister may approve projects and prescribe the terms and conditions to apply thereto and the method of payment.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amount paid, follows:

Province	Project	Approved	Payments
Quebec	Research on neurotropic virus	1,200 00	1,200 00
	Control of B.C.G. scarification test	2,000 00	2,000 00
	Frequency of ristoplasmosis in Province of Quebec	3,850 00	3,850 00
		7,050 00	*7,050 00*
Ontario	Studies of food utensil sanitation	4,900 00	2,870 97
	Study of the effectiveness of topical applications of sodium fluoride in control of dental caries...	975 00	596 75
	Study of vision testing procedures in the School of Medical Services	750 00	732 70
	Excretory function in eclamptic toxaemia and affect of electrolytes thereon	500 00	42 01
	Morbidity study in families	2,350 00	462 22
	Investigation of the role of sewage and water supplies in spread of poliomyelitis	7,970 00	5,301 15
	Hormones and their relation to disease in the human patient	7,000 00	7,000 00
	Clinical use of isotopes	11,153 00	11,153 00
		35,598 00	*28,158 80*
Manitoba	Study of nitrates in ground waters	300 00	200 00
		300 00	*200 00*
Saskatchewan	Nutritive value of milk	3,102 00	924 50
	Radioisotopes in public health procedures	5,880 00	1,280 66
		8,982 00	*2,205 16*
British Columbia	Evaluation of wetzel grid in school health services	15,000 00	4,925 07
		15,000 00	*4,925 07*
		$ 66,930 00	$ 42,539 03

J P.C. 3410, July 28, 1948, authorized the distribution of the Cancer Control Grant. The conditions provide that the province shall furnish a program for the control of cancer including diagnosis and treatment, and a proposed budget. Payment may be made at the end of each month of one-half the amount expended by the province during the preceding month.

A detailed statement of the amounts approved as the maximum grant by the Federal Government on each project, and the amount paid, follows:

Province	Project	Approved	Payments
Nova Scotia	Grant to Canadian Cancer Institute for cancer research	6,057 69	6,057 69
	Cancer control—Victoria General Hospital	25,943 50	24,469 44
	Histo-pathology—Pathological Institute	6,157 27	5,853 04
		38,158 46	*36,380 17*
Prince Edward Island	Training course—Cancer	1,250 00	763 25
	Cancer diagnostic clinics	8,333 33	2,992 44
	Laboratory services—Cancer	3,500 00	336 89
	National Cancer Institute of Canada	916 93	916 93
		14,000 26	*5,009 51*
New Brunswick	Cancer therapy equipment	54,000 00	48,961 37
	Cancer advisory committee	4,480 00	3,293 61
	National Cancer Institute of Canada	7,500 00	7,500 00
	Radium therapy	10,000 00	9,008 30
	Cancer diagnostic service	2,874 64	2,874 64
	Cancer diagnostic equipment	52,000 00	47,842 89
	Free tissue examination service	466 00	466 00
	Cancer Control Division	1,879 50	1,795 35
		123,200 14	*121,742 16*

Province	Project	Approved	Payments
Quebec	Cancer control—Notre Dame Hospital	57,455 39	57,454 04
	Cancer diagnosis and treatment—Radium Institute	50,000 00	50,000 00
	Cancer control	5,000 00	5,000 00
	Grant to Canadian Cancer Institute	36,209 60	36,209 60
	Herbert Reddy Memorial Hospital	1,465 00	1,465 00
	Hotel-Dieu de Montreal	20,289 68	20,289 68
		170,419 67	*170,418 32*
Ontario	Ontario Cancer Treatment and Research Foundation	56,750 00	56,750 00
		56,750 00	*56,750 00*
Manitoba	Cancer Control Plan	44,500 00	38,336 24
		44,500 00	*38,336 24*
Saskatchewan	Cancer program	234,671 00	234,671 00
		234,671 00	*234,671 00*
Alberta	Pre-existing cancer services	129,363 84	129,363 84
	National Cancer Institute of Canada	8,018 39	8,018 39
	Cancer hospitalization—old age pensioners	22,000 00	17,596 55
		159,382 23	*154,978 78*
British Columbia	Extension of services in cancer control	36,000 00	36,000 00
	Equipment—British Columbia Cancer Institute	2,350 00	2,171 38
	Grant to National Cancer Institute of Canada	10,183 95	10,183 95
		48,533 95	*48,355 33*
		$ 899,615 71	$ 866,641 51

WELFARE BRANCH

Vote 272 Welfare Branch Administration

	Estimates	Allotments	Expenditures
Salaries	23,428 00	23,428 00	22,827 58
Allowances	120 00	120 00	
Freight, Cartage and Express	50 00	50 00	2 39
Telephones, Telegrams and Postage	1,200 00	1,200 00	452 24
Printing, Stationery and Office Equipment	2,000 00	2,000 00	396 74
Travelling Expenses	5,500 00	5,500 00	2,103 38
Educational and Informational Publicity	2,500 00	2,500 00	1,596 92
Professional and Special Services	2,000 00	2,000 00	
Sundries	300 00	300 00	285 91
	$ 37,098 00	$ 37,098 00	$ 27,665 16

This vote was provided for the costs of (*a*) the general administration of the Branch; (*b*) the preparation and distribution of educational and informational publicity of a welfare nature; and (*c*) the engagement of, and consultation with, experts in the welfare field.

As at March 31, 1949, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

Vote 273 Family Allowances—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	1,309,503 00	1,427,703 00	1,426,965 32
Allowances	810 00	110 00	18 00
Freight, Cartage and Express	2,000 00	4,800 00	4,798 92
Telephones, Telegrams and Postage	80,000 00	56,500 00	55,397 34
Printing, Stationery and Office Equipment	102,000 00	75,500 00	72,911 23
Travelling Expenses	60,000 00	44,500 00	43,690 88
Educational and Informational Publicity	50,000 00	37,000 00	36,132 02
Professional and Special Services	100,000 00	48,500 00	36,831 39
Sundries	13,200 00	22,900 00	21,113 48
	$1,717,513 00	$1,717,513 00	$1,697,858 58

As at March 31, 1949, there were 712 salaried employees being paid from this vote, of whom 142 were permanent and 570 temporary.

Family Allowances—Family Allowances Payments, Family Allowances Act, c. 40, 1944, as amended $270,909,778 66

The above Act provides for payment of monthly allowances for all eligible children resident in Canada under the age of 16 years.

The scale of monthly payments for each child is as follows: under 6 years of age, $5; 6-9 years, $6; 10-12 years, $7; 13-15 years, $8. The Act provides for the following reductions in the amount of payment in respect of: a fifth child by $1; a sixth and seventh child by $2 each; and an eighth and each additional child by $3 each. Payments cease with the payment for the month in which the child reaches the age of sixteen years or may cease earlier if certain regulations under the Act, such as school attendance, are not observed. In cases where both parents filed the registration form for such allowances, payment is made to the mother but, where only one parent filed the form, payment is made to that parent provided a satisfactory explanation is given. For administrative purposes, Regional Offices have been established in each provincial capital.

The 1949 amendment to the Act (c. 17, 1949), which repealed the proviso that the allowance payable was to be reduced in respect of the fifth and each additional child, will become effective on April 1, 1949.

Payments of allowances are made under authority of the Act, from unappropriated moneys in the Consolidated Revenue Fund; while the administrative expenses are payable out of moneys appropriated by Parliament for that purpose (Vote 273).

P.C. 5093, August 3, 1945, authorized the payment of family allowances for eligible Eskimo and Indian children to the Lands and Development Services and the Indian Affairs Branch of the Department of Mines and Resources, where it is in the best interests of the child to do so, for disbursement on behalf of each child in respect of whom the allowance is paid—see Deposit and Trust Accounts of that Department.

A distribution by provinces of payments made to parents or other parties responsible for the maintenance of children eligible for such allowances follows:

DETAILS OF FAMILY ALLOWANCES PAYMENTS

Province in which recipients reside	1948–49			1947–48		
	Number of Families March, 1949	Number of Children March, 1949	Payments	Number of Families March, 1948	Number of Children March, 1948	Payments
Nova Scotia	88,927	207,282	14,515,131 00	87,170	202,029	14,207,957 82
Prince Edward Island	12,920	32,621	2,295,286 00	12,748	31,861	2,256,477 00
New Brunswick	70,610	181,921	12,462,093 00	68,510	175,390	12,086,891 93
Quebec	488,263	1,302,242	89,304,108 45	468,680	1,260,735	87,157,243 46
Ontario	575,961	1,140,778	80,151,249 69	555,658	1,096,779	77,328,534 50
Manitoba	101,917	211,752	15,016,277 72	99,954	207,544	14,798,436 82
Saskatchewan	115,170	258,370	18,527,408 22	114,613	257,611	18,561,329 55
Alberta	124,173	266,133	18,695,325 00	119,739	255,848	18,181,662 50
British Columbia	147,630	279,769	19,347,836 58	139,627	260,752	18,012,188 75
Northwest and Yukon Territories	3,579	7,785	595,063 00	3,245	7,023	574,470 00
	1,729,150	3,888,653	$270,909,778 66	1,669,944	3,755,572	$263,165,192 33

Vote 274 Old Age Pensions (including Pensions to the Blind)—Administration

		Estimates	Allotments	Expenditures
	Salaries	32,022 00	32,082 00	32,082 00
	Allotted from Vote 85, Salaries, etc.	3,783 00	3,783 00	3,783 00
	Allowances	60 00		
	Freight, Cartage and Express	100 00	130 00	129 58
	Telephones, Telegrams and Postage	300 00	260 00	228 38
	Printing, Stationery and Office Equipment	1,000 00	1,250 00	1,244 17
	Travelling Expenses	16,000 00	14,193 00	14,172 33
A	Professional and Special Services	10,000 00	11,887 00	11,886 12
	Sundries	350 00	30 00	25 20
		$ 63,615 00	$ 63,615 00	$ 63,550 78

This vote was provided for the cost of carrying out the Federal Government's responsibility in administering the payments by the provinces of old age pensions. This requires an examination of all decisions made by provincial pension authorities, as well as an audit of accounts submitted quarterly by the provinces.

As at March 31, 1949, there were 13 salaried employees being paid from this vote, of whom 12 were permanent and 1 temporary.

A Includes payment of medical fees to L. G. Joubert, Montreal, $4,977.35.

Old Age Pensions (including Pensions to the Blind)—Payment of Dominion's share of Pensions, Old Age Pensions Act, c. 156, R.S., as amended.....$ 66,764,285 03

Old age pensions and pensions for blind persons are non-contributory pensions subject to a means test. Under the terms of an agreement made by Canada with each province, the province agrees to pay pensions in accordance with the provisions of the Federal Old Age Pensions Act and Regulations, and Canada agrees to contribute 75 per cent of the amount so paid by the province. Under the provisions of the Act, the province specifies in its agreement both the maximum pension payable and the maximum income allowed within the limits specified in the Act. The Federal Government's contribution, however, cannot exceed 75 per cent of $30 per month in any case.

An agreement made under the Act continues in force so long as the provincial statute authorizing and providing for pensions remains in operation, or until after the expiration of 10 years from the date the Federal Government notifies the province of its intention to terminate the agreement.

The principal requirements which an applicant must fulfil refer to age, residence and income. For an old age pensioner, the age at which pension may be granted is 70 years and for a blind pensioner, 21 years. The applicant must have resided in Canada for the 20 years immediately preceding the date of the proposed commencement of pension. Special provision is made, however, for those who may have been absent from the country during this period. The maximum income, including pension, allowed in the case of an unmarried old age pensioner is $600 a year and in the case of a married old age pensioner $1,080 a year. Larger amounts are allowed for blind persons and for married old age pensioners whose spouses are blind.

The transfer of property by an applicant, or by an applicant's spouse, may delay the granting of pension as the provincial pension authority must decide whether any assignment or transfer of property was made for the purpose of qualifying the applicant for pension or for a higher pension than he would otherwise receive. After the pension is granted, a provincial pension authority may, if authorized by provincial legislation, encumber any real property owned by the pensioner, but in no province is an applicant required to turn over property to the provincial government either before or after pension is granted.

An interprovincial board interprets and recommends alterations in the Federal regulations. Any alterations in the regulations may become operative in a province only with the approval of the provincial government.

Benefits additional to those in which the expenditures are shared by the Federal Government are provided by the majority of the provinces. These are mainly in the form of supplemental allowances of from $5 to $10 per month, but in some provinces medical services, hospitalization, dental and optical services are provided without charge for pensioners and certain dependents.

Administrative expenses of the Federal Government are paid from the preceding vote. Details of expenditures representing contributions to the provinces under the above statutory authority are shown in the following tabular statement.

DETAILS OF FEDERAL GOVERNMENT CONTRIBUTIONS TO OLD AGE PENSIONS AND PENSIONS TO THE BLIND

Province	Old Age Pensions				Pensions to the Blind				Total Contributions during 1948-49	Total Contributions during 1947-48
	Number of Pensioners March, 1949	Contributions during 1948-49	Number of Pensioners March, 1948	Contributions during 1947-48	Number of Pensioners March, 1949	Contributions during 1948-49	Number of Pensioners March, 1948	Contributions during 1947-48		
Nova Scotia	18,450	4,658,579 65	16,984	3,943,563 30	878	224,479 81	805	181,815 41	4,883,059 46	4,125,378 71
Prince Edward Island	2,688	593,070 14	2,417	478,924 19	122	30,928 72	126	29,423 60	623,998 86	508,347 79
New Brunswick	15,412	3,960,422 20	14,524	3,634,260 45	1,000	263,020 56	896	217,407 30	4,223,442 76	3,851,667 75
Quebec	64,366	16,273,942 16	59,204	14,714,436 55	3,544	939,002 14	3,178	801,694 04	17,212,944 30	15,516,130 59
Ontario	78,413	20,292,451 32	70,765	17,999,870 26	2,070	564,315 33	1,814	464,863 54	20,856,766 65	18,464,733 80
Manitoba	16,110	4,127,098 07	15,026	3,727,392 10	503	134,299 87	455	114,974 51	4,261,397 94	3,842,366 61
Saskatchewan	15,785	4,115,290 48	14,806	3,836,980 15	451	124,068 34	409	107,611 31	4,239,358 82	3,944,591 46
Alberta	14,988	3,840,154 69	13,792	3,466,114 21	418	104,681 19	332	81,255 50	3,944,835 88	3,547,369 71
British Columbia	25,633	6,363,538 43	21,621	5,171,017 31	580	146,888 15	460	108,588 79	6,510,426 58	5,279,606 10
Northwest Territories	20	7,663 78	19	5,830 75	1	390 00	1	355 00	8,053 78	6,185 75
	251,865	$64,232,210 92	229,158	$56,978,389 27	9,567	$2,532,074 11	8,476	$2,107,989 00	$66,764,285 03	$59,086,378 27

Vote 275 National Physical Fitness—Administration **48,871 00**
Expenditures ..... **$ 48,871 00**

Vote 276 National Physical Fitness—Assistance to Provinces **100,353 00**
Expenditures ..... **$ 100,353 00**

The National Physical Fitness Act, c. 29, 1943, authorized the establishment of a National Council on Physical Fitness to promote the physical fitness of the people of Canada by the extension of physical education and the organization and encouragement of activities for this purpose.

The Act states that "There shall be a special account in the Consolidated Revenue Fund to be known as the National Physical Fitness Fund to which shall be credited all sums of money which may be appropriated by Parliament for the purposes of this Act and all sums of money received by way of grant, bequest, donation or otherwise for the purposes of or on behalf of the Council" and "the Minister of Finance may, subject to the provisions of this Act, make disbursements from the Fund on the requisition of the Council". The Act is administered by the Minister of National Health and Welfare who is required to submit an annual report to Parliament containing a statement of all amounts paid into or credited to the Fund and all disbursements therefrom.

Pursuant to these provisions, the above amounts appropriated by Parliament were transferred to the National Physical Fitness Fund (see under Open Accounts further on in this Section). The following statement covers disbursements from the Fund although the first column under Administration shows details of the Printed Estimates for Vote 275.

DETAILS OF DISBURSEMENTS FROM THE NATIONAL PHYSICAL FITNESS FUND

	Estimates 1948-49	Unexpended Balance 1947-48	Total Available	Administration Expenses 1948-49
Administration				
Temporary Assistance	19,751 00	8,877 75	28,628 75	17,681 10
Allowances	120 00		120 00	
Freight, Cartage and Express	2,200 00	755 87	2,955 87	811 27
Telephones, Telegrams and Postage	1,000 00	436 23	1,436 23	892 04
Printing, Stationery and Office Equipment	4,400 00	2,507 97	6,907 97	5,334 87
Travelling Expenses	13,000 00	6,830 31	19,830 31	7,488 60
Educational and Informational Publicity	10,000 00	14,411 58	24,411 58	20,953 05
Professional and Special Services	10,000 00	7,400 08	17,400 08	22 00
Sundries	1,000 00	281 67	1,281 67	821 22
	61,471 00	41,501 46	102,972 46	54,004 15
A *Less* estimated balance in the Fund at the beginning of the fiscal year	12,600 00		12,600 00	
	48,871 00	41,501 46	90,372 46	54,004 15
Assistance to Provinces, etc.				
Nova Scotia				14,001 98
Prince Edward Island				4,184 75
New Brunswick				6,280 65
Manitoba	100,353 00	148,109 84	248,462 84	5,997 84
Saskatchewan				17,520 75
Alberta				14,671 79
British Columbia				15,993 00
Northwest Territories				234 00
				78,884 76
Grand Total	$ 149,224 00	$ 189,611 30	$ 338,835 30	$ 132,888 91

A This represents an estimate, made at the time the details of the Main Estimates were originally submitted to Treasury Board, i.e., a number of months before the close of 1947-48, of the balance in the Fund as at March 31, 1948 of the amount provided for administration expenses only. The intention was that Parliament would appropriate the amount required for administration in the fiscal year 1948-49, less the unexpended balance of that previously provided and transferred to the Fund.

Vote 277 Assistance to Schools of Social Work **50,000 00**
Expenditures ..... **$ 50,000 00**

The amount of the above vote was not subdivided in the Estimates; the allocations were authorized by Treasury Board.

This vote provides for the cost of financial aid to the schools of social work listed below.

A Technical Advisory Committee on social work education, consisting of representatives of these schools, was established under authority of P.C. 1975 of May 17, 1946. The Committee recommended, for the fiscal year 1948-49, that $50,000 be allocated as follows and the recommendation was approved by P.C. 97/3522 of August 5, 1948.

The allocations by schools and the payments follow:

The Maritime School of Social Work	3,180 00
The School of Social Work of Laval University	6,120 00
The School of Social Work of the University of Montreal	6,020 00
The McGill University School of Social Work	6,300 00
The School of Social Work of the University of Toronto	14,640 00
The School of Social Work of the University of Manitoba	4,310 00
The School of Social Work of the University of British Columbia	9,430 00
	$ 50,000 00

MISCELLANEOUS GRANTS

Grant to:		Estimates	Expenditures
Vote 278	Canadian Welfare Council	12,600 00	12,600 00
Vote 279	Canadian National Committee for Mental Hygiene	10,000 00	10,000 00
Vote 280	Health League of Canada	10,000 00	10,000 00
Vate 281	Canadian Public Health Association	5,000 00	5,000 00
Vote 282	Canadian National Institute for the Blind	18,000 00	18,000 00
Vote 283	L'Association Canadienne Francaise des Aveugles	4,050 00	4,050 00
Vote 284	L'Institut Nazareth de Montreal	4,050 00	4,050 00
Vote 285	Montreal Association for the Blind	4,050 00	4,050 00
Vote 286	Canadian Tuberculosis Association	20,250 00	20,250 00
Vote 287	Victorian Order of Nurses	13,100 00	13,100 00
Vote 288	St. John Ambulance Association	4,050 00	4,050 00
Vote 289	Canadian Red Cross Society	10,000 00	10,000 00
Vote 798	Canadian Paraplegic Association	15,000 00	15,000 00
		$ 130,150 00	$ 130,150 00

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... **$ 3,511 00**

DEMOBILIZATION AND RECONVERSION

Vote 290 Grant to Canadian Nurses' Association **9,719 00**
Expenditures ..... **$ 9,718 40**

The above amount represents the final payment to the Association under authority of P.C. 72/6073 of July 16, 1942.

Vote 291 War Charities Division Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	10,622 00	9,922 00	9,659 98
Allowances	90 00	90 00	
Printing, Stationery and Office Equipment	300 00	300 00	87 69
Travelling Expenses	1,500 00	2,200 00	1,999 48
Sundries	900 00	900 00	68 68
	$ 13,412 00	$ 13,412 00	$ 11,815 83

This vote was provided for the cost of administering the War Charities Act, c. 10, 1939, as amended, and 2 temporary salaried employees were being paid therefrom as at March 31, 1949.

Vote 292 Division of Voluntary War Relief

	Estimates	Allotments	Expenditures
Temporary Assistance	6,169 00	6,824 00	6,369 77
Allowances	90 00		
Travelling Expenses	500 00	35 00	34 35
Sundries	500 00	400 00	305 49
	$ 7,259 00	$ 7,259 00	$ 6,709 61

This vote was provided for the cost of co-ordinating and controlling the operations of the various war relief funds, and 2 temporary salaried employees were being paid therefrom as at March 31, 1949.

Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance)
—To provide for expenses in connection with the examination of applicants for pensions in respect of blindness **2,686 18**
Expenditures **$ 2,686 18**

Payments were authorized by T.371673B. of April 29, 1949.

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	32 03	806 07
Previous Years—Collectable		
—Uncollectable	151 83	151 83
	$ 183 86	$ 957 90

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[10] Deposit and Trust Accounts				
(c) *Miscellaneous—*				
A National Physical Fitness Fund	189,611 30	132,888 91	149,224 00	205,946 39
[13] Sundry Suspense Accounts				
B Unclaimed Cheques Suspense—National Health and Welfare	1,356 96			1,356 96
	$ 190,968 26	$ 132,888 91	$ 149,224 00	$ 207,303 35

A The credit represents the transfer hereto, under authority of the National Physical Fitness Act, c. 29, 1943, of the amount provided under Votes 275 and 276. Debits are payments, upon requisition by the National Council on Physical Fitness, to the provinces under conditions prescribed in the Act, and for general administrative expenses. Details of the debits are shown under Votes 275 and 276.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each Branch contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list contains the names of employees receiving annual salaries of less than $3,000 who received travelling expenses of $500 or over.

Administration

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allen, C. D.	$ 3,300 00		Josie, G. H.	4,080 00	
Archambault, L. C.	4,320 00		Logan, G. E.	3,540 00	
Cudmore, J. S.	3,540 00		MacDonald, J. A.	3,180 00	
Cullen, M. J.	4,380 00		Marsh, H. E.	3,420 00	
Curran, R. E.	6,300 00	$ 1,584 16	McAuley, R. D.	3,720 00	934 20
Davies, G. W. K.	3,480 00		Morton, M. D.	3,420 00	
Davis, W. H.	3,660 00		Richer, C.	3,180 00	
Dreskin, N.	3,300 00		Ross, A. H. F.	3,420 00	
Emerson, D. G.	5,000 00	1,958 51	Rowse, F. W.	3,600 00	
Erb, B. M.	3,300 00		Rutledge, J. C.	5,040 00	
Gilchrist, C. W.	5,400 00	2,002 53	Senecal, A.	3,300 00	
Ginnae, E. L.	3,960 00		Stewart, B. J.	3,300 00	
Hazelton, B. T.	3,300 00		Wallace, D. P.	5,000 00	1,164 01
Herron, D. M.	3,420 00		Waters, O. J.	4,440 00	
Hickson, J. A.	3,960 00		Willard, J. W.	4,740 00	584 80
Hurst, F. E.	4,080 00		Young, J. C.	3,660 00	574 61

NATIONAL HEALTH BRANCH

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Cameron, G. D. W., Deputy Minister	$ 10,000 00	$ 1,770 01
Acker, H. N.	3,840 00	
Aeberli, E. W.	4,980 00	1,101 73†
Allen, R. H.	5,880 00	
Allmark, M. G.	4,740 00	
Angus, M. J.	3,660 00	602 76
Ansley, H. A.	8,000 00	958 00
Arbuckle, H. D.	3,060 00	
Archibald, B. C.	5,340 00	1,738 21
Armstrong, C. W. J.	5,400 00	704 65
Artlett, F. E.	3,840 00	
Audet, G.	5,220 00	2,061 15 1,224 00†
Bailey, W. R. A.	3,300 00	
Baker, R. J.	3,120 00	
Barclay, W. S.	6,600 00	1,299 37
Barry, T. W.	3,480 00	
Belleville, L.	3,840 00	
Bernard, H.	3,300 00	
Black, J. E. L.	4,320 00	
Blanchard, J. F.	4,020 00	
Braid, P. E.	4,200 00	
Brickenden, F. M.	4,620 00	1,910 41
Bridges, W. M.	3,300 00	
Brokovski, T. W.	5,580 00	2,191 40
Brown, C. P.	6,900 00	
Brown, H. K.	6,000 00	2,488 67
Bulmer, H. R.	5,220 00	3,510 00†
Bundock, J. B.	4,980 00	2,787 00†
Burke, F. S. (Feb. 16)	6,000 00	
Burr, M. M.	3,120 00	
Butchart, W. R. (Oct. 1)	3,120 00	
Bynoe, E. T.	5,340 00	654 56
Callaghan, J. C.	5,100 00	
Campbell, A. G.	4,080 00	
Campbell, D. R.	5,880 00	
Campbell, J. A.	4,140 00	
Campbell, M. E.	3,300 00	
Cantin, A.	5,700 00	1,933 18
Card, L. C.	5,100 00	
Caron, M.	5,340 00	
Chapman, R. A.	4,440 00	
Charbonneau, L. P.	5,100 00	
Charron, K. C.	6,000 00	1,653 52
Chataway, J. H. H.	5,340 00	
Chevalier, P. M.	4,740 00	827 56* 3,234 87†
Chretien, J. D. (Sept. 19)	5,400 00	
Claman, B. B.	4,980 00	1,093 45
Clapin, R. L. J.	3,660 00	
Clough-Ormiston, M. W. (Nov. 16)	5,040 00	
Cock, J. L. (Nov. 1)	5,400 00	
Coddington, R. D.	5,640 00	
Collier, F. C.	4,260 00	
Connolly, C. J.	4,080 00	6,045 98
Connolly, P. E.	3,120 00	
Conran, H. W.	4,980 00	
Cooke, A. W.	3,120 00	1,172 86
Copp, S. S.	3,480 00	1,112 81
Cormack, G. N. (Mar. 16)	5,100 00	
Corrigan, C.	6,000 00	3,714 41
Couillard, J. M.	5,340 00	
Couture, E.	6,600 00	1,646 78
Couture, V.	3,840 00	
Cram, E. J.	4,980 00	538 16*
Crandall, W. A.	4,440 00	905 55
Cullen, J.	3,420 00	861 84
Davey, E. L.	6,000 00	
Davidson, A. L.	4,440 00	
Davidson, W. A.	4,380 00	
Davies, F. R. E.	3,120 00	
DeKoven, M. J.	5,700 00	615 43
Dick, J.	4,080 00	
Dougall, R. P. I.	4,740 00	3,563 67†
Douglas, H. T.	5,340 00	
Dupuis, Y.	5,340 00	898 03
Edgecombe, G. H.	4,620 00	2,547 23
Edmonds, W. S. R.	4,440 00	1,887 52**
Edwards, H. I.	3,660 00	
Egan, W.	5,700 00	3,903 00†
Erswell, A. H.	3,420 00	3,073 17
Ewart, W.	4,740 00	698 36
Falconer, W. L.	6,000 00	
Farmilo, C. G.	3,480 00	
Ferguson, C. G. (Mar. 1)	4,980 00	570 04*
Fiset, P. E.	5,340 00	
Fisher, J. W.	5,040 00	
Frost, W. H.	5,580 00	
Galbraith, J. D.	5,880 00	1,319 42
Gale, J.	3,060 00	
Gibbard, J.	6,000 00	801 04
Giles, T. J.	3,060 00	
Girard, J. A.	4,980 00	678 79
Goode, N. J. (Mar. 15)	3,480 00	1,411 88
Gordon, E. M.	3,060 00	
Goudge, F. E.	3,420 00	
Grant, J. E.	4,740 00	1,744 57†
Greenberg, L.	4,440 00	
Gregoire, G.	3,600 00	
Gregson, W. E.	5,100 00	
Griffith, L. A.	5,340 00	4,039 00† 2,223 45*
Griggs, F. C.	4,740 00	891 40* 2,871 00†
Griggs, W. D. P.	4,740 00	
Grove, J. H.	6,000 00	1,640 10
Guttormsson, V. J.	5,100 00	
Hamel, A. M.	5,700 00	1,101 67
Hammond, R. C.	4,140 00	
Harper, B. G.	5,340 00	4,808 52
Harris, G. S.	5,340 00	
Hart, H. R. L.	4,320 00	500 13
Harvey, J. P.	5,580 00	1,918 67
Head, E. W.	5,700 00	
Heidman, G. (Dec. 12)	3,900 00	
Hepburn, C. S.	3,120 00	

	Salary rate	Travelling expenses
Herman, L. G. H. (June 1)	3,120 00	
Hill, W. H.	4,380 00	
Hiscox, D. J.	3,120 00	
Hoffman, O.	5,340 00	
Hollett, A.	3,480 00	
Horne, H. E.	3,780 00	
Horowicz, J. H.	3,480 00	
Hossick, K. C.	5,580 00	2,085 70
Hughes, H. G.	6,900 00	1,143 04
Humphreys, F. A.	5,100 00	704 07
Hutton, D. V.	6,000 00	2,775 97
Hutton, H. T. C.	3,120 00	
Hyndman, G.	3,600 00	
Illott, E. W. J.	3,300 00	
Jackson, A. W.	3,840 00	
Jackson, F. W.	9,396 00	1,064 58 851 71*
Jean, P. E.	4,200 00	
Jeffs, H. B.	6,300 00	4,224 00†
Jenkins, R. B.	5,100 00	1,247 26
Johnson, L. E.	4,080 00	
Johnson, M.	4,380 00	
Kalbfleisch, G. L.	3,840 00	
Kay, K. K.	5,700 00	
Kidd, H. B.	3,060 00	
Kimball, R. R.	3,420 00	
Kirby, F. A.	3,420 00	762 33
Labrecque, J. E.	4,980 00	584 74
Lamarche, M.	4,740 00	
Langlois, J. A. M.	5,880 00	1,059 40
Laroche, A. G.	5,640 00	2,357 48
Lasalle, C. B. (Nov. 28)	4,500 00	
Lasalle, J. B. A.	3,240 00	
Lasalle, M. J. M.	4,980 00	2,187 09 3,318 00†
Latour, G.	4,740 00	2,722 43†
Laurin, C. H.	6,000 00	
Layton, B. D. B.	6,600 00	1,421 63
Leclerc, O. (Aug. 1)	4,500 00	
Leroux, O. R. A.	6,000 00	928 92
Lewis, H. W.	5,700 00	741 75
Lock, M. E.	3,000 00	
Lynch, M. G.	5,220 00	3,420 00†
MacDonald, J. A.	5,580 00	871 46
MacDonald, J. D.	3,420 00	981 03
MacKenzie, W. J.	3,000 00	
MacPhee, A. C.	4,740 00	976 13†
Maher, T. F.	5,100 00	
Marshall, W. P.	4,740 00	848 26* 3,660 00†
Matas, M.	5,700 00	
Mathieu, J. E.	4,740 00	
McCaffrey, H. M. (Oct. 15)	4,740 00	
McCallum, M. C.	3,180 00	2,788 78
McCormack, C. W.	5,580 00	722 55*
McEwen, B. B.	5,340 00	
McEwen, W. L.	3,180 00	570 33
McFadyen, O. J.	5,340 00	670 12
McKay, W. W.	4,740 00	
McKee, W. N.	5,100 00	
McKeown, W.	4,740 00	1,106 21* 2,675 30†
McLaren, H. R.	5,340 00	707 93
McQuade, G. D.	5,340 00	2,511 57† 1,081 02*
McSweyn, N. F. A.	3,840 00	
Meltzer, H.	7,200 00	
Menzies, J. R.	5,400 00	755 31 682 46**
Monkman, J. L.	3,840 00	
Moody, J. P.	5,700 00	1,727 94
Moon, W. R.	3,120 00	
Moore, P. E.	8,000 00	1,516 16
Morrell, C. A.	6,900 00	1,830 50
Morrow, J. M.	5,700 00	
Muirhead, W. R.	4,740 00	734 38* 3,660 00†
Mulvihill, L. J.	5,340 00	590 25‡
Murray, W. B.	5,700 00	
Myers, H. A. (Oct. 1)	3,300 00	
Myers, V. (l.w.p. Aug. 24)	3,480 00	
Nagler, F. P. O.	5,100 00	
Naubert, J.	3,180 00	
Ogilvie, G. F.	3,300 00	
Orford, T. J.	5,700 00	
Osborne, J. C	5,700 00	
Papineau-Couture, A.	5,640 00	539 60
Parney, F. S.	6,900 00	1,280 88
Patterson, W. H.	5,700 00	
Peart, A. F. W.	6,300 00	2,016 89
Peloquin, J. B. (June 2)	5,100 00	
Pequegnat, R. K.	3,480 00	1,830 77*
Percy, D. M.	3,600 00	902 80
Perry, A. H.	4,440 00	2,500 20
Pett, L. B.	6,600 00	1,771 84
Piche, G. D. M.	4,740 00	683 04* 2,511 57†
Pirie, N. S.	3,420 00	
Poole, J. B.	4,440 00	
Porth, F. J.	5,340 00	
Procter, H. A.	6,000 00	1,979 30
Pugsley, L. I.	6,000 00	699 68
Ratz, R. G.	6,600 00	
Reid, H. D.	6,600 00	1,997 66
Reid, M. C. (Aug. 12)	3,120 00	
Richardson, A.	3,480 00	1,114 48
Riddell, L. H.	5,700 00	
Riopel, J. H.	5,700 00	
Roberts, H. V.	3,120 00	
Robertson, H. A. M.	5,700 00	3,903 00†
Rogers, G. W.	4,080 00	812 39*
Rogers, H. C.	5,100 00	
Ross, J. A.	4,980 00	
Sadowski, S.	4,740 00	
St. Martin, J.	5,340 00	
St. Onge, J.	3,420 00	579 62
Savoie, A. M.	4,740 00	717 33* 1,281 00†
Scanlon, J. J.	3,420 00	
Shepherd, O. G.	5,340 00	
Simes, A. B.	5,700 00	
Simpson, R. N.	5,340 00	606 97
Sims, D. C. R.	3,060 00	
Soucy, P.	3,780 00	
Sparks, G. L.	5,220 00	

	Salary rate	Travelling expenses
Stephenson, R. J. (Oct. 22)	3,120 00	1,147 46
Stogdill, C. G.	7,200 00	1,774 01
Stone, E. L.	6,000 00	1,316 74
Story, C. F.	4,740 00	777 61* 3,011 26†
Sullivan, B. C.	5,340 00	
Summers, C. A.	3,420 00	
Tait, R. E.	3,480 00	
Tait, W. S.	3,120 00	1,005 03**
Tardif, R.	3,120 00	
Teevens, L. P.	5,040 00	
Tennant, P. S.	6,000 00	
Thompson, J. B.	3,180 00	
Thompson, R. D.	5,340 00	992 78* 3,660 00†
Thomson, J. L.	4,440 00	
Tomlinson, H. O.	4,020 00	
Tonks, D. B.	3,480 00	
Truesdell, W. A. M. (including $2,580 paid by the Dept. of Mines and Resources)	4,680 00	
Tucker, J. B.	5,340 00	
Valens, W. L.	6,000 00	
Veit, J. R.	3,060 00	
Watkinson, E. A.	6,000 00	
Watson, H. A.	4,200 00	892 62
Weissgerber, L. A. (Nov. 12)	4,800 00	815 96* 1,315 00†
Whitmore, R. D.	5,520 00	565 40
Whittaker, S.	3,000 00	954 35
Whyte, E. F.	4,020 00	
Wiebe, J. H.	5,340 00	
Williams, W. O.	5,340 00	
Williamson, G. F.	3,060 00	
Willoughby, J. B.	5,100 00	816 46 517 23†
Wilson, H. E.	6,000 00	1,778 71
Windish, J. P.	4,080 00	
Wood, W. J.	6,000 00	4,762 25
Woodward, H. E.	4,200 00	
Wright, H.	4,740 00	1,277 45 3,660 00†
Wright, R. H.	3,180 00	
Yule, R. F.	5,700 00	3,348 80

† Actual living expenses of employees stationed abroad.

** Included in the above are amounts charged to the statutory vote for the International Joint Commission, Department of External Affairs.

‡ Charged to Department of Mines and Resources, Vote 214.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Abrams, C. E.	$ 1,425 39	Larkin, H. D.	1,185 74	Sackville, H.	1,797 51
Bard, C. M. G.	562 13	MacBeth, M.	1,059 85	St. Hilaire, S.	812 87
Bartlett, J. R.	1,585 55	MacCarthy, A. J.	1,389 55	Snary, H. E.	1,894 44
Bellefeuille, G. L.	1,052 99	MacDonald, H. B.	501 26	Stewart, M. J.	1,522 02
Crowe, M.	690 90	MacDonald, M. W.	687 41	Tanner, S. C.	999 76
Dalrymple, P.	912 00	Martin, E.	1,632 12	Tennant, A. D.	787 28
Dean, C. O.	666 00	Martin, J. A.	1,855 78	Thurlow, E. B.	779 19
Dowding, G. H.	743 91	McCready, A.	925 57	Tinkiss, R.	2,288 11
Drouin, C.	1,137 67	McGee, D. M. L.	641 77	Totino, F. C.	1,810 94**
Ferguson, G. H.	1,798 52**	Moynihan, F. E.	994 96	Tripp, D.	913 68
Fletcher, M. A. M.	1,389 59	Odense, P. H.	950 36**	Trudel, J.	869 90
Fontaine, R. L.	906 40**	Perkins, E.	757 70	Tugman, V.	724 72
Freidman, S.	1,209 35**	Perron, B.	648 10	Ward, J. P.	1,108 15**
Gerry, H. E.	650 72	Pozanski, A.	780 55	Warren, E.	912 68
Goddard, R. W.	666 31	Prudhomme, R. C.	683 81**	Weir, C. E.	789 27
Graydon, W. L.	1,630 88	Raynor, W.	772 89	Wherrett, G. J.	591 29
Grondin, O.	1,954 52	Reilly, E. J.	793 04	Wilson, A. J.	1,039 83
Harel, F.	1,060 65				

** Included in the above are amounts charged to the statutory vote for the International Joint Commission, Department of External Affairs.

WELFARE BRANCH

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Davidson, G. F., Deputy Minister	$ 10,000 00	$ 1,341 63
Allen, G. P.	3,180 00	794 52
Balcombe, J. K.	3,660 00	942 06
Baldwin, R. M. (June 1)	3,000 00	
Blais, J. A.	5,400 00	1,200 25
Faguy, P. A.	4,380 00	
Fergusson, M. M.	3,540 00	
Fleming, M.	4,500 00	1,283 79
Ford, J.	3,060 00	
Fournier, P. A.	3,060 00	
Gillman, H. C. L.	4,320 00	619 70
Girardin, I.	3,060 00	1,039 27
Graham, J. A. C.	4,140 00	
Hammond, J. J.	3,540 00	
Hendershot, W. B. F.	4,200 00	
Howden, C. B.	4,440 00	
Jackson, F. C.	5,100 00	879 03
Lafrance, J. M. L.	5,100 00	
Langrish, W. N.	3,780 00	
Legare, P. T.	3,060 00	
Lord, O. K.	3,060 00	
MacFarlane, J. W.	5,040 00	
Mailly, L. P.	4,020 00	
McElary, V. D.	3,540 00	1,870 25
McGurran, J. J.	4,440 00	880 38
Meiklejohn, J. M. C.	3,180 00	
Morrissy, K. C.	3,180 00	1,243 09
Bone, W. R.	4,740 00	887 36
Brousseau, R. M.	3,420 00	
Caron, J. A. M.	3,060 00	
Chadwick, E.	3,060 00	
Cumming, L. G.	4,020 00	
Curry, R. B.	7,200 00	2,576 12
Ducharme, J.	3,300 00	
Munroe, I. A.	3,780 00	
Nicholson, A.	3,300 00	882 12
Pallister, E. H.	3,180 00	
Parkinson, R. H.	3,660 00	567 52
Payne, C. H. (July 1)	8,000 00	
Perrier, J. L.	3,540 00	732 81
Pinkett, G. E.	3,060 00	
Plewes, D. W.	3,960 00	1,832 88
Poirier, P. E.	3,060 00	528 49
Roberts, M. T.	3,060 00	
Rose, W. J. (Sept. 1)	3,600 00	
Sabine, H. E.	3,300 00	695 49
Senez, L. H.	4,260 00	755 03
Sinclair, A. H. G.	4,620 00	
Stehelin, P. H.	4,320 00	2,173 38
Stephler, D. H.	3,180 00	
Swettenham, E. R.	3,720 00	1,241 83
Thornton, H. G.	3,360 00	
Trebert, L.	3,660 00	1,999 48
Welfley, C. R.	3,780 00	
Wilson, H.	3,060 00	
Wilson, H. W.	4,380 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Boileau, J.	$ 630 32
Corbin, H. M.	782 89
Crowley, P. G	579 00
Cummings, M. M.	785 19
Devenney, H. M.	635 48
Donald, D. B.	1,767 33
Dube, S. G.	1,969 70
Fortin, G.	1,035 55
Fowler, K. I.	1,809 24
Guerin, R. H.	1,879 35
Larocque, A.	1,963 13
Lee, E.	610 49
MacCallum, M. R.	789 45
McDowell, D. E.	2,201 71
Michaud, R.	1,091 64
Morisset, L.	1,902 90
Morrison, I. A.	2,152 00
Nowlan, A. G.	1,893 12
Ross, J. H.	1,730 40
Savard, L.	1,778 44
Simson, E. L.	769 77
Thompson, W. J.	1,905 37
Trudel, A.	629 57
Wolfe, G. F.	604 16
Worsell, J. F.	701 20

Suppliers Receiving $10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following lists.

ADMINISTRATION

Government of Canada—Department of Public Printing and Stationery, $112,840.21.

NATIONAL HEALTH BRANCH

Alberta Launderers, Edmonton, $20,182.66; J. N. Brochu & Fils, Quebec, $12,958.09; Burns & Co., Ltd., Calgary, Alta., $28,868.19; Government of Canada—National Film Board, $89,726.80, Department of Public Printing and Stationery, $168,107.92, Department of Veterans Affairs, $48,359.43; Canada Packers Ltd., Toronto, $57,292.82; Canadian Fairbanks Morse, Montreal, $11,731.82; Canadian Kodak Sales Ltd., Toronto, $19,933.52; Canadian Laboratory Supplies Ltd., Montreal, $19,319.30; Canadian National Railways, Montreal, $36,837.89; Canadian Pacific Railway Co., Montreal, $20,377.14; Canadian Pacific Airlines, Montreal, $37,617.65; Central Northern Airways, Ltd., Winnipeg, $24,231.93; Central Scientific Co. of Canada Ltd., Toronto, $12,702.85; Dominion Textile Co., Ltd., Montreal, $22,049.77; T. Eaton Co., Ltd., Toronto, $26,604.85; Fisher & Burpe, Ltd., Winnipeg, $30,015.92; Fisher Scientific Co., Ltd., Montreal, $121,269.33; Fraser Valley Milk Producers, Vancouver, $15,599.81; Hudson's Bay Co., Winnipeg, $101,838.82; Imperial Oil Ltd., Toronto, $12,497.50; Kelly, Douglas & Co., Ltd., Vancouver, $22,606.94; Ladysmith Laundry, Ladysmith, B.C., $14,952.58; Laiterie Laval Enrg., Quebec, $10,554.17; Lamb Airways, The Pas, Man., $22,309.76; MacDonalds Consolidated, Ltd., Winnipeg, $12,437.65; W. H. Malkin Co., Ltd., Nanaimo, B.C., $18,898.63; Merck & Co., Ltd., Montreal, $35,138.50; North American Buildings Ltd., Winnipeg, $187,724.60; Northern Alberta Dairy Pool, Edmonton, $11,466.25; Northern Transportation Co., Edmonton, $27,491.45; W. M. Orr, Chilliwack, B.C., $16,046.15; Pacific Meat Co., Vancouver, $11,492.33; Parke, Davis & Co., Ltd., Walkerville, Ont., $31,759.09; Pioneer-Canadian Laundries, Prince Rupert, B.C., $21,658.99; Precision Housing Co., Ltd., Vancouver, $17,164.42; Robertson Bros., Clinton, B.C., $10,081.30; Simmons, Ltd., Montreal, $30,333.16; Swift Canadian Co., Ltd., Toronto, $11,970.31; Vancouver Island Coals Ltd., Nanaimo, B.C., $10,387.83; Western Grocers, Ltd., Winnipeg, $14,721.95.

WELFARE BRANCH

Government of Canada—Department of Public Printing and Stationery, $124,059.81.

1948-49

PUBLIC ACCOUNTS

PART II

P

DEPARTMENT OF NATIONAL REVENUE

(including the Canadian Broadcasting Corporation)

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF NATIONAL REVENUE

Pursuant to the provisions of the Public Service Re-arrangement and Transfer of Duties Act, c. 165, R.S. and under authority of P.C. 5305, November 15, 1948, the powers, duties and functions vested in the Minister of Trade and Commerce by the National Film Act, 1939 were transferred to the Honourable R. H. Winters, a Minister of the Crown. The above Order in Council authority also revoked P.C. 123, January 9, 1947 which transferred the above powers to the Honourable J. J. McCann.

In accordance with the usual practice, the details of Revenues, Expenditures and Open Accounts of the National Film Board, as from April 1, 1948, are given in the Section pertaining to the Department of Reconstruction and Supply.

The following summaries and details of the Revenues, Expenditures and Open Accounts of the Department of National Revenue do not include those of the Canadian Broadcasting Corporation which are shown separately, beginning on page P—44.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	45,402,334 72
Revenues—	
Ordinary	2,433,738,911 51
Net Credit	$2,388,336,576 79

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[9] Floating Debt—			
(*a*) Matured Funded Debt Outstanding		1,198,103 26	1,198,103 26
(*d*) Outstanding Cheques and Warrants	1,188 15	729 06	1,917 21
[10] Deposit and Trust Accounts—			
(*c*) Miscellaneous	14,868 38	10,989 66	25,858 04
[12] Deferred Credits	25,761 51	7,973 80	33,735 31
[13] Sundry Suspense Accounts	14,567,167 34	29,103,671 62	43,670,838 96
[16] Funded Debt Unmatured—			
(*a*) Payable in Canada	459,248,899 97	*288,832,487 29*	170,416,412 68
	$473,857,885 35	*$258,511,019 89*	$215,346,865 46

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page P-12 of this section.

REVENUES

Comparative Summary

CUSTOMS AND EXCISE DIVISIONS

		1948-49	1947-48
	Ordinary Revenue—		
	Tax Revenue:		
A	Customs Import Duties	222,975,470 54	293,012,026 56
B	Excise Duties	204,651,969 24	196,794,207 65
C	Excise Taxes	636,137,687 69	640,758,269 33
	Non-Tax Revenue:		
D	Privileges, Licences and Permits	35,271 82	34,082 42
E	Proceeds from Sales	7,039 56	2,908 48
F	Services and Service Fees	572,771 50	561,678 58
G	Refunds of Expenditure	769 24	836 62
H	Miscellaneous	560,592 83	421,775 41
	Total (Customs and Excise Divisions)	1,064,941,572 42	1,131,585,785 05

TAXATION DIVISION

	Ordinary Revenue—		
	Tax Revenue:		
I	Income Taxes		
	Individuals	333,996,154 43	303,966,042 61
	Corporations	491,990,124 03	364,131,114 42
	Tax Deductions (at source)	428,567,361 51	355,862,172 27
	Dividends and Interest (foreign currency and non-resident)	40,965,426 35	33,928,935 01
	Rentals and Royalties	2,480,337 29	1,960,092 53
J	Excess Profits Taxes	44,791,918 00	227,030,493 93
K	Succession Duties	25,549,777 04	30,828,039 88
	Total Net Collections (Taxation Division)	1,368,341,098 65	1,317,706,890 65
	Non-Tax Revenue:		
L	Proceeds from Sales	181 41	35 50
M	Refunds of Expenditure	1,753 53	660 17
N	Miscellaneous	454,305 50	333,467 45
	Total (Taxation Division)	1,368,797,339 09	1,318,041,053 77
	Grand Total	$ 2,433,738,911 51	$ 2,449,626,838 82

Details

CUSTOMS AND EXCISE DIVISIONS

	Ordinary Revenue—		
	Tax Revenue:		
A	Customs Import Duties	244,820,765 61	
	Less drawbacks, $13,670,767.26, and refunds, $8,174,527.81	21,845,295 07	
			222,975,470 54
	Drawbacks consist of home consumption drawback claims amounting to $2,929,193.57; and export drawback claims of $10,741,573.69.		
B	Excise Duties: Spirits (including validation fees, $825,371.43), $41,460,069.04; beer, $3,740,064.77; malt, $55,853,054.96; malt extract, $51,825; Canadian raw leaf tobacco, $323,743.80; cigarettes, $95,406,595.63; cigars, $207,822,91; tobacco, manufactured, $10,302,-841.50; licences, $39,115	207,385,132 61	
	Less drawbacks, $1,722,758.72, and refunds, $1,010,404.65	2,733,163 37	
			204,651,969 24
	Drawbacks relate chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only.		

C Excise Taxes: Amusement tax (including tax on pari-mutuel betting, $104,560.80), $2,587,397.98; embossed cheques, $409,973.59; interest $187,348.99; licences, $90,006.50; miscellaneous (court penalties, court costs, etc.), $104,470.17; retail purchase tax (weekly payments), $8,709,832.32; revenue stamps including (i) stamp duties on cheques, bills of exchange, promissory notes, receipts to banks, money orders, and travellers' cheques, (ii) stock transfer tax, (iii) retail purchase tax, and (iv) entertainment, $13,605,235.66; sales tax, $390,174,166.93; special import tax, $278,914.81; transmission tax, $7,868,080.91; transportation tax, $21,166,311.12.

Manufacturers' taxes: automobiles, $32,088,896.13; boats, outboard motors, etc., $325,847.24; cameras, photographic films, etc., $916,773.35; Canadian raw leaf tobacco, $126,325.04; cigarettes, $63,339,703.32; cigars, $2,688,082.82; tobacco, manufactured, $11,510,609.30; cigarette papers and tubes, $6,999,223.72; candy and chewing gum, $19,887,669.10; carbonic acid gas, $333,949.30; electrical, gas, and oil appliances, $3,893,970.87; firearms, $139,845.86; fountain pens, etc., $1,359,371.76; furs, $3,692,953.81; lighters, $417,551.07; matches, $2,995,005.75; motorcycles and motors, $168,854.28; phonographs, radios and tubes, $3,561,860.43; playing cards, $637,260; rubber tires and tubes, $4,854,179.53; slot machines, $29,579.26; smokers' accessories, $788,969.11; soft drinks, $27,688,568.06; toilet articles, preparations and soaps, $7,757,405.93; trunks, bags, etc., $5,565,258.49; wines, $2,059,638.65. .. 649,009,091 16

Less drawbacks, $908,431.70, and refunds, $11,962,971.77 ..... 12,871,403 47

636,137,687 69

The amount of $649,009,091.16 was apportioned as follows: domestic, $593,950,456.09; importations, $55,058,635.07.

Excise taxes derived from the following sources do not form part of the "excise taxes" shown in the foregoing statement of revenues, but instead are treated and reported by the Post Office Department as Postal Revenues: (i) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (ii) stamp duties on post office money orders, postal notes, letters and post cards.

Drawbacks consist of export drawback claims, which relate to materials both domestic and imported, used in the manufacture of goods exported.

Non-Tax Revenue:

D Privileges, Licences and Permits: Brokers' licences, $7,890.45; copies of manifests, entries and invoices, $5,346.40; landing certificates, $515.10; law stamps, $14,385.30; rentals of public buildings and properties, $7,140.40 ..... 35,277 65

Less refunds 5 83

35,271 82

E Proceeds from Sales: Sale of unclaimed goods, etc. 7,095 05

Less refunds 55 49

7,039 56

F Services and Service Fees: Bonded factory and warehouse fees, $90,435; cartage, $27,296.83; copyright fees, $266.75; extra or overtime services, $330,604.01; repayment of salaries of officers temporarily attached to the Commodity Prices Stabilization Corporation, Limited, $14,005; repayment of salary of officer attached part time to the Unemployment Insurance Commission, $199.98; storage charges, $110,060.88; sundry, $3.75 ..... 572,872 20

Less refunds 100 70

572,771 50

Bonded factory and warehouse fees are assessed for services of port officers assigned to duties of a supervisory nature in such factories and warehouses.

Copyright fees are collected from owners of copyrights for services in prohibiting importation of copyrighted works registered under the Copyright Act, c. 32, R.S., as amended.

Extra or overtime services—Extra services during regular working hours, and overtime services on Sundays, holidays, and outside of regular working hours, were performed by departmental officers. The extra services and a large proportion of the overtime services were paid for by the persons accommodated.

Storage charges are assessed against goods warehoused for examination and not cleared within the prescribed period.

G	Refunds of Previous Years' Expenditures	773 09		
	Less refunds	3 85		
				769 24
H	Miscellaneous: Customs seizures, $458,602 67; excise seizures, $59,916.08; conscience money, $1,098.28; Foreign Exchange Control Board, unclaimed, seized and forfeited funds, $41,208.73; sundry, $340.32	561,166 08		
	Less refunds	573 25		
				560,592 83

The revenues from customs and excise seizures were derived mainly from seizures under the provisions of the Customs Act, c. 42, R.S., as amended, and the Excise Act, c. 52, 1934, as amended. Disbursements in this connection amounted to $191,853.68, $71.25 of which was by refunds, and $191,782.43 from Vote 296, and were in respect of payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise Acts.

General Comments

In order to expedite the release of perishable and other imported goods, and as a guarantee of payment of customs duties and excise taxes thereon, and of sales and excise taxes payable by licensees, securities are furnished the Department and deposited with the Department of Finance for safekeeping. At March 31, 1949, the securities so deposited were $1,930,000 for customs purposes and $2,154,600 for excise purposes.

Total (Customs and Excise Divisions)		$ 1,064,941,572 42

Certified correct.

D. SIM,
Deputy Minister of National Revenue for Customs and Excise.

TAXATION DIVISION

Ordinary Revenue—

Tax Revenue:

I	Income Taxes			
	Individuals	345,955,075 97		
	Less refunds	11,958,921 54		
				333,996,154 43
	Corporations	511,708,656 62		
	Less refunds	19,718,532 59		
				491,990,124 03
	Tax deductions (at source)	484,001,427 28		
	Less refunds	55,434,065 77		
				428,567,361 51
	Dividends and Interest (foreign currency and non-resident)	41,242,224 41		
	Less refunds	276,798 06		
				40,965,426 35
	Rentals and Royalties	2,486,505 78		
	Less refunds	6,168 49		
				2,480,337 29
J	Excess Profits Taxes	120,304,850 59		
	Less refunds	75,512,932 59		
				44,791,918 00
K	Succession Duties	27,537,656 75		
	Less refunds	1,987,879 71		
				25,549,777 04

	Non-Tax Revenue:	
L	Proceeds from Sales	181 41
M	Refunds of Previous Years' Expenditures	1,753 53
N	Miscellaneous: Law costs, $17,032.47; fines and forfeitures, $437,212.48; jury and witness fees, $60.55	454,305 50
	Total (Taxation Division)	$1,368,797,339 09

Certified correct.

V. W. T. SCULLY,
Deputy Minister of National Revenue for Taxation.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
P–7	Stat.	Minister of National Revenue—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
		CUSTOMS AND EXCISE DIVISIONS			
P–7	293 608	General Administration	1,483,464 22	1,476,854 29	1,226,525 57
P–7	294 799 609	Inspection, Investigation and Audit (including the former Preventive Service Undervaluation Unit)	2,017,609 93	2,013,096 69	1,730,416 18
P–8	295 800 610	Ports, Outports and Preventive Stations, including pay for overtime of officers notwithstanding anything in the Civil Service Act, and temporary buildings and rentals	14,057,899 99	13,622,631 52	11,138,979 82
P–9	296	To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise laws	300,000 00	191,782 43	149,606 29
			17,858,974 14	*17,304,364 93*	*14,245,527 86*
		TAXATION DIVISION			
P–9	297 801	*General Administration	2,213,492 00	1,786,778 11	1,629,538 77
P–10	298 802	Internal Inspection and Verification	1,781,890 00	1,159,667 52	701,070 50
P–10	299 803	District Offices	26,366,638 00	25,106,451 96	17,294,204 96
P–11	Stat.	Income Tax Appeal Board	8,333 31	8,333 31	
			30,370,353 31	*28,061,230 90*	*19,624,814 23*
		MISCELLANEOUS			
P–11	300	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services	15,000 00	2,587 66	2,813 37
		GENERAL			
P–11	306	Government Office Economies Control Division—Administration	10,678 00	9,951 23	9,815 77
		PENSIONS AND OTHER BENEFITS			
P–11	Stat.	Gratuities to families of deceased employees	12,200 00	12,200 00	14,282 00
		Expenditures: from Appropriations not required for 1948-49	.....	.....	3,041 20
		Total Ordinary	$48,279,205 45	$45,402,334 72	$33,912,294 43

* Complete title is shown in the following details.

Salary of Minister, Hon. J. J. McCann, Salaries Act, c. 24, 1944.....$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....$ 2,000 00

Hon. J. J. McCann received travelling expenses of $2,180.38, which were charged to Vote 293.

CUSTOMS AND EXCISE DIVISIONS

Votes 293 and 608 General Administration

		Estimates	Allotments	Expenditures
	Salaries	1,253,366 00	1,253,366 00	1,253,366 00
	Allotted from Vote 85, Salaries, etc.	146,830 22	146,830 22	146,830 22
	Allowances	6,468 00	2,468 00	60 00
A	Printing, Stationery and Office Equipment	37,500 00	37,500 00	35,781 74
B	Travelling Expenses	19,500 00	23,500 00	23,321 07
	Telegrams and Telephones	9,000 00	9,000 00	7,865 55
	Guarantee Fund	300 00	300 00	208 51
	Sundries	10,500 00	10,500 00	9,421 20
		$1,483,464 22	$1,483,464 22	$1,476,854 29

This vote was provided for the general administration of the Customs Act, the Customs Tariff, the Excise Act, the Excise Tax Act as well as other acts and regulations administered in whole or in part by the Department.

As at March 31, 1949, there were 548 salaried employees being paid from this vote, of whom 353 were permanent and 195 temporary.

The salaries of G. H. Glass, $3,780 and J. F. Rankin, $1,525 (to Aug. 31), charged to this vote, were repaid by the Commodity Prices Stabilization Corporation, Limited, to which they were on loan and the amount of $5,305 was credited to Ordinary Revenue—Services and Service Fees.

A Distributed as follows: printing, $5,912.98; stationery, $18,337.83; office equipment, $9,271.24; repairs to typewriters, adding machines, etc., $2,259.69.

B The sum of $1,335.47 was paid as travelling expenses to J. G. Howell, an official of the Government of Newfoundland.

Votes 294, 799 and 609 Inspection, Investigation and Audit (including the former Preventive Service Undervaluation Unit)

		Estimates	Allotments	Expenditures
	Salaries	1,562,254 00	1,562,254 00	1,562,254 00
	Allotted from Vote 85, Salaries, etc.	176,381 93	176,381 93	176,381 93
	Living and Other Allowances	6,324 00	6,324 00	6,243 00
A	Printing, Stationery and Office Equipment	13,000 00	12,700 00	12,674 37
	Travelling Expenses	245,000 00	245,000 00	241,652 94
	Telegrams and Telephones	5,850 00	5,850 00	5,590 47
	Guarantee Fund	1,600 00	1,900 00	1,149 82
	Sundries	7,200 00	7,200 00	7,150 16
		$2,017,609 93	$2,017,609 93	$2,013,096 69

This vote was provided to meet the cost of the inspection of Customs and Excise offices and licensed establishments, including special investigations in connection therewith; investigations in regard to the importation and entry of goods at lower than proper duty and values, also in cases of false invoicing as well as other infractions of the Customs laws, except smuggling, which may result in seizure charges; the investigation of values of imported goods; the investigation of drawback claims and the auditing of books and records of commercial and industrial concerns for sales and excise tax purposes.

As at March 31, 1949, there were 589 salaried employees being paid from this vote, of whom 452 were permanent and 137 temporary.

An amount of $3,750 in respect of the services of J. D. C. Mahaffy was repaid by the Commodity Prices Stabilization Corporation, Limited, to which he was on loan, and credited to Ordinary Revenue—Services and Service Fees.

A Distributed as follows: printing, $3,600.80; stationery, $7,345.88; office equipment, $1,153.74; repairs to typewriters, adding machines, etc., $573.95.

Votes 295, 300 and 610 Ports, Outports and Preventive Stations, including pay for overtime of officers notwithstanding anything in the Civil Service Act, and temporary buildings and rentals

		Estimates	Allotments	Expenditures
	Salaries	10,442,272 00	10,442,272 00	10,442,272 00
	Allotted from Vote 85, Salaries, etc.	1,471,507 99	1,471,507 99	1,471,507 99
	Living Allowances	24,120 00	24,120 00	18,406 52
A	Overtime	400,000 00	400,000 00	152,659 54
B	Uniforms	135,000 00	135,000 00	128,568 71
C	Printing, Stationery and Office Equipment	373,000 00	369,000 00	285,941 87
D	Travelling Expenses	150,000 00	150,000 00	139,793 82
	Telegrams and Telephones	46,000 00	49,000 00	48,121 80
E	Cartage	130,000 00	130,000 00	125,668 37
	Postage	75,000 00	82,000 00	81,702 77
	Express and Freight	25,000 00	26,000 00	25,278 71
F	Legal Expenses	50,000 00	50,000 00	49,753 22
G	Stamps and Labels	375,000 00	368,000 00	348,887 27
H	Guarantee Fund	12,000 00	12,000 00	10,788 33
	Rentals	21,000 00	21,000 00	15,981 58
	Repairs and Upkeep of Buildings, Works and Structures	51,000 00	51,000 00	43,773 60
	Repairs and Upkeep of Equipment	8,000 00	8,000 00	5,505 03
	Acquisition of Land and/or Construction of Buildings, Works and Structures	149,900 00	149,900 00	121,147 18
	Acquisition of Equipment	32,100 00	32,100 00	25,003 97
I	Sundries	87,000 00	87,000 00	81,869 24
		$14,057,899 99	$14,057,899 99	$13,622,631 52

This vote was provided to meet the cost of (*a*) the examination and appraisal of imported goods; (*b*) the assessment and collection of the duties and taxes payable thereon; (*c*) the assessment and collection of excise duties, excise taxes, and sales tax on domestic goods; and (*d*) the supervision of Customs bonded warehouses and licensed establishments and the port administration of the Customs and Excise laws and regulations.

As at March 31, 1949, there were 4,636 salaried employees being paid from this vote of whom 3,106 were permanent and 1,530 temporary.

In addition to the payments from this vote, 473 Customs and Excise officers received $50,761.71 from other departments for part time services.

The salary of E. J. Struthers, $3,840, was repaid by the Commodity Prices Stabilization Corporation, Limited, to which he was on loan and the sum of $199.98 was repaid by the Unemployment Insurance Commission for the part time services of an officer. The amount of $4,039.98 was credited to Ordinary Revenue—Services and Service Fees.

A Extra services during regular working hours and overtime services on Sundays, holidays and outside of regular hours were performed for the accommodation of railway companies and business firms. The cost of extra services and a large proportion of the overtime services are paid for by the parties accommodated. As shown by the departmental statement of revenues given on a previous page, $330,604.01 was recovered in this connection. In some instances, the officers are allowed compensating time off in lieu of overtime pay.

B For the purpose of providing uniforms for customs officers, cloth is purchased by the Department for resale to clothing manufacturers who are subsequently paid for the completed uniforms. Waterproof clothing, leggings, hats, caps, buttons and badges, are also purchased in quantity.

C Distributed as follows: printing, $166,469.58; stationery, $90,514.72; office equipment, $25,354.92; repairs to typewriters, adding machines, etc., $3,602.65.

D Expenditures from this allotment include $62,187.97 for living expenses of officers while acting in a relieving capacity away from their places of residence; also $3,816.16 for removal expenses.

E Partially offsetting this expenditure, the sum of $27,296.83 was recovered (chiefly at the port of Montreal) and is included under Ordinary Revenue—Services and Service Fees.

F Expenditures consisted of court costs and other expenses, $4,716.06; and payments to lawyers, $45,037.16, of which the following received $1,000 or over: E. C. Bogart, Toronto, $2,268.43; Guy Favreau, Montreal, $1,560.10; F. A. Ford, Edmonton, $1,079.27; Joseph Singer, Toronto, $1,109.72.

G Stamps and labels required for customs and excise purposes and law stamps, required under the provisions of the Exchequer Court Act, c. 34, R.S., as amended, and the Supreme Court Act, c. 35, R.S., as amended, are manufactured under contract.

H Paid to the Government Officers' Guarantee Fund.

I Expenditures were distributed as follows: commissions to postmasters and on sales of excise tax stamps, $18,301.07; dating and numbering machines, $13,268.70; fees paid to authorized persons for entering and clearing vessels and aeroplanes, $1,977.50; laundry and towel service, $2,002.54; maintenance of office equipment, $3,425.96; unemployment insurance, $29,263.88; miscellaneous supplies and materials, $13,629.59.

Vote 296 To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise laws..... 300,000 00
Expenditures.....$ 191,782 43

The expenditure comprises: analysts' fees, $179.40; awards—informers, $35,822.94, officers, $12,388.12; court costs, $2,799.66; general expenses, $29,261.07; legal fees, $31,007.18; refunds, $80,324.06.

Lawyers receiving $1,000 or over: Gustave Adam, Montreal, $5,481.20; S. Hart Green, Winnipeg, $13,278.10; Wm. E. Kelly, Windsor, Ont., $1,124.

TAXATION DIVISION

Votes 297 and 801 General Administration, including authority to create positions and make appointments, within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act

		Estimates	Allotments	Expenditures
	Salaries	1,316,292 00	1,296,292 00	1,193,867 99
A	Allowances	44,700 00	44,700 00	27,380 00
B	Printing, Stationery and Office Equipment	250,000 00	250,000 00	212,308 59
C	Travelling Expenses	150,000 00	130,000 00	49,742 17
	Telegrams and Telephones	15,000 00	15,000 00	10,385 17
	Express, Freight and Cartage	60,000 00	70,000 00	68,308 42
D	Law Costs	25,000 00	25,000 00	16,106 03
E	Sundries	55,000 00	75,000 00	20,758 47
F	Canadian Bankers Association	70,000 00	70,000 00	59,171 05
G	Montreal City and District Savings Bank	2,500 00	2,500 00	1,850 43
	Advertising	225,000 00	225,000 00	124,865 77
H	Income Tax Appeal Board		10,000 00	2,034 02
		$2,213,492 00	$2,213,492 00	$1,786,778 11

As at March 31, 1949, there were 503 salaried employees being paid from this vote, of whom 145 were permanent and 358 temporary.

A From this allotment were paid per diem allowances in connection with:—
(i) Board of Referees, Excess Profits Tax Act:—Chairman—Hon. Mr. Justice J. D. Hyndman (also Chairman War Contracts Depreciation Board) at $30 per day, $8,790; members—C. A. Gray, at $25 per day, $7,525, T. N. Kirby, at $15 per day, $3,090, K. A. Mapp, at $50 per day, $5,250.
(ii) Depreciation Rates Committee:—E. Winslow-Spragge, at $25 per day, $775; at $50 per day, while on travel status, $1,950.

B Expenditures include: printing, etc., $104,847.82 and stationery, $83,783.96 (including $6,330.25 for the acquisition, inspection and repair of adding machines, calculators and typewriters).

C From this allotment were paid travelling expenses of the Board of Referees and Depreciation Rates Committee:—C. A Gray, $753.74; T. N. Kirby, $1,246.53; K. A. Mapp, $2,114.95; E. Winslow-Spragge, $1,380.62.

D Expenditures include:—court costs, $4,729.70; Exchequer Court, law stamps, $3,000; and payments of $1,000 or over to: T. N. Phelan, Toronto, $1,093.85; Charles Russell & Co., London, Eng., $2,500.41.

E Expenditures comprise: mailing, directory service and enquiries, $14,256.98; newspaper subscriptions, $1,336.26; pensions and other benefits, $1,370; provision of protective service, $1,592.16; miscellaneous $2,203.07.

F Under authority of P.C. 49/1031 of May 6, 1937, and P.C. 60/5872 of July 10, 1942, Canadian chartered banks are compensated through the Canadian Bankers' Association, for their services in receiving ownership certificates and collecting and remitting to the Receiver General of Canada the tax imposed under the Income War Tax Act, c. 97, R. S., as amended, in respect of dividends and interest payable to residents and non-residents of Canada as evidenced by coupons presented to the banks for payment.
Payments were as follows: Barclays Bank (Canada), $105.52; Canadian Bank of Commerce, $10,986.16; Banque Canadienne Nationale, $3,687.30; Dominion Bank, $2,437.73; Imperial Bank of Canada, $2,610.61; Bank of Montreal, $15,918.17; Bank of Nova Scotia, $5,473.75; Banque Provinciale du Canada, $1,510.44; Royal Bank of Canada, $13,159.05; Bank of Toronto, $3,282.32.

G Under authority of P.C. 58/1656 of March 3, 1942, the Montreal City and District Savings Bank is compensated for similar services.

H Salaries and travelling expenses of the staff of the Board.

Votes 298 and 802 Internal Inspection and Verification

	Estimates	Allotments	Expenditures
Salaries	1,679,690 00	1,548,690 00	1,076,849 58
Allowances	200 00	200 00	
Travelling Expenses	100,000 00	230,000 00	82,316 94
Sundries	2,000 00	3,000 00	501 00
	$1,781,890 00	$1,781,890 00	$1,159,667 52

This vote was provided for the cost of inspection of District Offices and for Head Office verification and approval of District Office assessments, including succession duty.

As at March 31, 1949, there were 327 salaried employees being paid from this vote, of whom 150 were permanent and 177 temporary.

Votes 299 and 803 District Offices

		Estimates	Allotments	Expenditures
	Salaries	22,644,450 00	22,239,450 00	21,640,483 39
A	Allowances	6,900 00	7,900 00	6,825 00
B	Printing, Stationery and Office Equipment	1,596,288 00	1,975,288 00	1,648,219 06
	Travelling Expenses	650,000 00	650,000 00	445,807 54
C	Telegrams and Telephones	100,000 00	100,000 00	91,403 87
	Express, Freight and Cartage	15,000 00	15,000 00	5,515 08
D	Postage	1,000,000 00	1,000,000 00	943,236 91
E	Law Costs	200,000 00	200,000 00	173,329 72
F	Sundries	150,000 00	175,000 00	150,076 97
	Repairs and Upkeep of Equipment	4,000 00	4,000 00	1,554 42
		$26,366,638 00	$26,366,638 00	$25,106,451 96

As at March 31, 1949 there were 10,954 salaried employees being paid from this vote, of whom 2,367 were permanent and 8,587 temporary.

A Allowances paid employees in the Yukon Territory.

B Expenditures include: printing, etc., $1,041,245.46 and stationery $583,944.05 (including $164,380.97 for the acquisition, inspection and repair of adding, accounting and duplicating machines and typewriters).

C Expenditures include $22,092.12 paid to the Department of Finance for costs of consolidated switchboard, Public Buildings, Toronto.

D Expenditures include $9,355.90 in respect of mail received from the public, the postage on which was short-paid.

E Lawyers receiving $1,000 or over: A. Angers, Montreal, $1,515; V. Bienvenue, Quebec, $1,231.37; E. C. Bogart, Toronto, $1,171.30; D. Y. Braidwood, Vancouver, $1,354.70; L. J. Brody, Windsor, Ont., $1,629.18; J. O. C. Campbell, Charlottetown, $2,868.90; J. A. R. Cartwright, Toronto, $15,000; E. C. Collier, Calgary, Alta., $1,010.63; P. Dalme, Montreal, $2,608; E. T. Duggan, Toronto, $2,038.70; L. St. M. Dumoulin, Vancouver, $2,343.58; A. G. Eggertson, Winnipeg, $9,399.18; G. Favreau, Montreal, $1,739.25; R. I. Ferguson, Toronto, $1,763.06; C. J. Henry, Toronto, $2,815.27; J. W. G. Hunter, Toronto, $2,043; I. C. Keith, Winnipeg, $2,983.77; G. Lacroix, Quebec, $2,325.91; S. Lett, Vancouver, $10,000; A. A. MacNaughton, Montreal, $1,007.60; J. A. MacVicar, Toronto, $1,387.50; J. J. Martel, La Sarre, Que., $1,347.21; G. D. McPhedran, Toronto, $1,128.50; J. Pelletier, Chicoutimi, Que., $1,207.70; J. D. Pickup, Toronto, $1,660.80; R. Quain, Ottawa, $1,202.10; H. W. Riley, Jr., Calgary, Alta., $2,928.73; J. J. Robinette, Toronto, $10,000; A. J. Sneath, Toronto, $2,860.95; A. Theberge, Montreal, $5,105.20; L. J. Zuker, Toronto, $1,794.42.

F The charges to this allotment consist of: car fares, $13,250.41; charter of diesel vessel, *Lady Helen II*, for use in collections, assessing and payroll audit work in coastal regions of British Columbia, $4,000; drugs and first aid supplies, $1,744.86; excise stamps, $5,140.63; Government Officers' Guarantee Fund, $1,379.96; investigation and tracing of taxpayers by subsidiary companies of the Associated Credit Bureaux of Canada, Toronto, $9,856.60; laundry and towel service, $7,751.14; mailing, directory services and enquiries, $3,672.69; meals (overtime work), $10,335.17; newspaper subscriptions, $3,243.53; pensions and other benefits, $11,720; preparing list and copies of cheques (Canadian Wheat Board, Winnipeg) $4,321.39; provision of protective services, $62,118.39; searches re deeds, titles, etc., $3,286.18; valuation of property (L. McKinley, Ottawa), $2,780; miscellaneous, $5,176.02.

Income Tax Appeal Board—Salaries of Members of the Board.....$ 8,333 31

Section 14 of an Act to amend the Income War Tax Act, c. 53, 1948 and section 77 of the Income Tax Act, c. 52, 1948 provide for the establishment of an Income Tax Appeal Board to be appointed by the Governor in Council and to consist of a Chairman and not less than 2 or more than 4 other members, one of whom may be appointed Assistant Chairman. The Chairman is to be paid a salary of $13,333.33 a year, the Assistant Chairman $12,000 and every other member of the Board $10,000. The latter authority states that every member is to be paid travelling allowances calculated in the same way as allowances paid to judges under the Judges Act, c. 56, 1946.

The above expenditures represent payment of salaries from January 1 to: Hon. Mr. Justice Roy T. Graham, Chairman, $3,333.33; W. S. Fisher, member, $2,499.99; F. Monette, member, $2,499.99.

MISCELLANEOUS

Vote 300 Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services.. 15,000 00
Expenditures.....$ 2,587 66

Expenditures were as follows: Customs and Excise Divisions, $1,887.66; Taxation Division, $700.

GENERAL

Vote 306 Government Office Economies Control Division—Administration

	Estimates	Allotments	Expenditures
Salaries	9,648 00	9,748 00	9,710 32
Travelling Expenses	500 00	400 00	25 00
Sundries	530 00	530 00	215 91
	$ 10,678 00	$ 10,678 00	$ 9,951 23

Under authority of P.C. 4428, August 18, 1942, a Director and an Advisory Committee were appointed with a view toward effecting office economics and eliminating, in all Government departments, unnecessary expenditures in connection with publications, stationery supplies, office furniture, equipment, etc.

As at March 31, 1949, there were 3 salaried employees being paid from this vote, of whom 1 was permanent and 2 temporary. T. P. Murphy was receiving a salary at an annual rate of $6,000 at that date.

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....$ 12,200 00

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
CUSTOMS AND EXCISE DIVISIONS		
Collectable	1,861,982 28	1,661,632 65
Uncollectable	467,741 87	403,286 76
	$2,329,724 15	$2,064,919 41

The amount shown as collectable comprises: domestic excise taxes, $1,857,868.37; customs seizures, $859.95; defalcations, $2,191.19; sundries, $1,062.77.

Uncollectables comprise: domestic excise taxes, $366,657.48; defalcations, $69,044.34; customs duties and excise taxes on importations, $1,559.15; losses through fires, burglaries and shortages in remittances, $30,436.72; sundries, $44.18.

No breakdown, as between current and previous fiscal years, is available from departmental records in respect of excise tax revenue accounts.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt				
(a) Matured Funded Debt Outstanding—				
A Refundable portion of individual income tax		228,961,842 15	230,159,945 41	1,198,103 26
(d) Outstanding Cheques and Warrants—				
B Outstanding Imprest Account Cheques —National Revenue	1,188 15	105 03	834 09	1,917 21
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
C Contractors' Securities—Cash—Customs and Excise	14,868 38	11,913 86	7,903 52	10,858 04
D Guarantee Deposits—Customs and Excise			15,000 00	15,000 00
	14,868 38	11,913 86	22,903 52	25,858 04
[12] Deferred Credits				
E National Revenue Suspense	25,761 51	112,514 81	120,488 61	33,735 31
[13] Sundry Suspense Accounts				
F Income Tax (Appeals) Suspense	43,200 50	16,400 50	21,200 00	48,000 00
G Income Tax (Appeals Fee) Suspense		15 00	330 00	315 00
H Income Tax Special Account—Province of Prince Edward Island		7,825 26	7,825 26	
H Income Tax Special Account—Province of Quebec		23,186 11	23,186 11	
H Income Tax Special Account—Province of Ontario		70,205 02	70,205 02	
H Income Tax Special Account—Province of Manitoba		29,189 48	29,189 48	
H Income Tax Special Account—Yukon Territory		47 78	47 78	
I Provincial Corporation Income Tax Special Account	13,728,519 90	6,888 35	28,775,699 11	42,497,330 66
J Unclaimed Cheques Suspense—Customs and Excise			255 75	255 75
Taxation	795,446 94	120,119 66	449,610 27	1,124,937 55
	14,567,167 34	273,877 16	29,377,548 78	43,670,838 96
[16] Funded Debt Unmatured				
(a) Payable in Canada				
K Refundable portion of individual income tax	224,787,025 81	224,787,025 81		
L Refundable portion of excess profits taxes	234,461,874 16	64,073,975 04	28,513 56	170,416,412 68
	459,248,899 97	288,861,000 85	28,513 56	170,416,412 68
	$473,857,885 35	$518,221,253 86	$259,710,233 97	$215,346,865 46

A P.C. 23/5966, December 24, 1948, directed that the refundable portion of 1944 individual income tax should become due and payable on or before March 31, 1949, and, pursuant to this direction, the amount representing the estimated existing liability was transferred from Funded Debt Unmatured to this account. The remaining credits represent adjustments. Debits are the payment of the refundable portion of all 1943 and 1944 individual income taxes with the exception of those on certain returns on which assessments have not been completed. The closing balance is considered a reasonable estimate of the remaining liability in this respect. The liability in respect of cheques which could not be delivered is included in J, Unclaimed Cheques Suspense—Taxation.

Refundable portion cheques included interest, at the rate of 2 per cent per annum, amounting to $19,157,545.25 which was charged to Interest on Public Debt (Department of Finance).

B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account is adjusted concurrently.

C Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1948-49 bonds so held in respect of the Department of National Revenue amounted to $9,100.

D The credit in this account represents a cash deposit posted as a guarantee of payment of customs duty and excise taxes on products released under permission of the Collector.

E Credits are instalment payments of Excise Tax revenue on account of penalties imposed by the courts under the Excise Tax Act, and held by the Department until the full court penalty has been collected, or the alternative jail sentence enforced. Debits are amounts transferred to Revenue when instalments are completed.

F Under authority of section 61 of the Income War Tax Act, c. 97, R.S., as amended, persons appealing to the Exchequer Court from a decision of the Minister of National Revenue as to their assessments are required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than $400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appellant is successful, the amount is returned to him. If he fails, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to Revenue. No interest is allowed on the deposit.

In addition to the above cash, bonds amounting to $1,200 are held in the custody of the Minister of Finance, but are not recorded in this account.

G Under authority of section 6 of the Third Schedule to an Act to amend the Income War Tax Act, c. 55, 1946 and section 81 (1) of the Income Tax Act, c. 52, 1948, an appellant is required to pay to the Receiver General a fee of $15 upon the serving of the notice of appeal and if the appeal is allowed, in whole or in part, the fee is returned to him after disposition of the appeal but not otherwise. Credits in this account represent the receipt of such fees while debits are refunds to successful appellants or the transfer to Revenue of deposits where the appeal was disallowed.

H These accounts record the transactions in respect of arrears of provincial and territorial income tax which were collected by the Federal Government and paid to the provinces in accordance with the provisions of the Dominion-Provincial Taxation Agreement Act, c. 13, 1942.

I This amount represents provincial corporation income taxes collected by virtue of agreements entered into under the provisions of section 6 of the Dominion-Provincial Tax Rental Agreements Act, c. 58, 1947, and held pending assessment and distribution to the several provinces.

J All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

K The opening balance, representing the estimated liability for refundable portions of individual income tax at the close of the previous fiscal year, was transferred to Matured Funded Debt Outstanding—see above.

L The opening balance represented the estimated existing liability in respect of the refundable portion for the taxation years 1943 and 1944 which was deducted from the gross collections for the fiscal years 1944-45, 1945-46 and 1946-47 (to December 31). Debits represent payment of the refundable portion for the taxation year 1943 and the credits adjusting entries. No interest was paid on the refundable portion.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The following lists contain the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Travelling and removal expenses of $500 or over and annual living allowances are also shown for all employees. Removal expenses are indicated by asterisks and annual rates of living allowances by daggers.

CUSTOMS AND EXCISE DIVISIONS

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
OTTAWA—ADMINISTRATION AND HEADQUARTERS		
Sim, D., Deputy Minister	$12,000 00	$ 634 37
Nauman, V.C., Asst. Deputy Minister (Excise)	8,000 00	
Young, P. L., Asst. Deputy Minister (Customs)	8,000 00	
Ages, M.	3,060 00	
Allan, J. J.	4,200 00	
Allen, L. E. (Mar. 28)	5,520 00	693 16
Allen, W. R.	3,360 00	
Anderson, W. F. C.	3,660 00	
Arbuckle, D. A.	4,500 00	518 62
Armstrong, W. D.	5,340 00	
Aust, G. E.	4,140 00	
Beach, W. H.	3,060 00	
Bell, J. (July 26)	3,120 00	
Bishop, R. A.	6,300 00	
Blakely, H. M.	3,360 00	
Boudreault, J. H. L.	3,180 00	
Bradley, J. C.	3,840 00	
Brown, A. W.	5,400 00	1,407 34
Brush, M. H.	3,840 00	2,077 24
Breyenton, L. C.	3,300 00	
Buckingham, C. O.	3,840 00	
Bunker, G. N.	6,300 00	684 75
Capbert, E. J.	3,360 00	
Carey, B. C.	3,180 00	
Carisse, A. M. A.	3,500 00	
Carrier, J. R. R.	3,060 00	
Carruthers, O. V.	4,320 00	
Carson, H. L.	4,800 00	
Cauley, F. L.	3,360 00	
Chaput, L.	3,180 00	
Charlesworth, F.	4,440 00	
Clifford, F.	3,360 00	
Closs, T. M.	3,180 00	
Cohen, J.	3,480 00	
Cosh, R. F.	3,840 00	
Couture, C.	3,300 00	
Cummings, W. H.	3,060 00	
Cuthbert, T. H.	3,060 00	
Darwin, N. J.	3,060 00	
Davidson, G. A.	3,300 00	
Dayboll, E.	3,840 00	
Deachman, J. S.	4,740 00	
Deziel, R. J. F.	3,060 00	
Dicks, W. M.	3,180 00	890 44
Doyle, T. V.	5,040 00	
Driscoll, J. O.	3,480 00	
Drummond, J. E.	5,340 00	
Duffy, L. F.	4,320 00	
Duncan, J. H.	3,060 00	
Ellement, A. A.	3,540 00	
Ellis, H. H.	5,340 00	
Erichsen, H. C. F.	3,420 00	
Fairbairn, R.	5,340 00	
Falkner, T. S.	3,780 00	
Falkner, W. F.	3,540 00	
Fellows, H. G.	3,060 00	
Ferguson, L. E.	3,360 00	
Finlayson, F.	4,740 00	
Fitzgerald, R. R.	5,040 00	
Flewellyn, M. E.	3,060 00	
Fortier, J. M. (Mar. 1)	3,900 00	1,774 68
Furlong, M. J.	5,040 00	
Gaboury, J. E.	6,300 00	2,921 04
Gardner, G. C.	4,800 00	2,227 25
Gibbard, A. J.	3,360 00	
Glass, G. H.	3,960 00	
Godbout, O. J. A.	4,320 00	
Graham, G.	5,040 00	2,127 74
Grant, A. C.	4,440 00	
Green, F. I.	3,060 00	
Guibord, J. R.	3,360 00	
Gunby, C. E.	4,740 00	
Halvorson, A. H.	3,240 00	
Harrison, F. B.	3,000 00	
Haw, W. C.	5,460 00	
Hector, J. H.	4,740 00	
Henry, W. J.	4,740 00	
Hicklin, W. L.	5,220 00	
Hind, A. R.	4,740 00	
Hobbs, W. C.	3,180 00	
Hodgson, J. E. H.	3,300 00	
Holland, J. J.	3,360 00	
Holmes, L. W.	4,500 00	
Holtby, E. G.	4,740 00	2,885 03
Hooper, J. A. V.	4,740 00	
Hooper, S. C.	3,060 00	
Hough, E.	3,240 00	
Howard, H. A.	3,660 00	
Jean, G. F.	3,840 00	
Jette, J. W. I.	3,240 00	
Jones, S. (Aug. 29)	4,360 00	
Jones, W.	3,060 00	
Kealey, H. J.	3,540 00	505 87
Kelly, H. A.	3,240 00	
Kenney, A. S.	4,740 00	
Kerr, E.	3,420 00	
Kincaid, J. F.	3,060 00	
King, G. C. M.	4,740 00	
Labarge, R. C.	5,000 00	
Lawrence, E. D.	5,400 00	608 74
Lee, F. C.	3,300 00	
Lee, H. R.	3,840 00	
Linkletter, R. A.	3,960 00	
MacKenzie, A.	3,960 00	
MacLean, F.	3,240 00	
MacMillan, A. F.	6,000 00	
Magee, J. D.	3,360 00	
Mahaffy, J. D. C.	3,960 00	
Malloy, M. S.	3,420 00	716 24
Maloney, E. L.	3,060 00	
Mann, O. M.	3,960 00	
Marjerrison, E. M.	3,060 00	
Markey, E. J.	3,060 00	
Marquis, R. A.	4,320 00	
Martin, J. A.	3,960 00	
May, E. F.	3,660 00	
McAndrew, M. E. T.	3,180 00	

	Salary rate	Travelling expenses
McCann, F. A.	4,740 00	515 21
McCormick, D. L.	3,060 00	
McCullough, J. L. (June 2)	3,540 00	
McCullough, S.	3,480 00	
McDonald, D. W. J.	3,600 00	
McGauvran, P.	3,180 00	
McGill, D. W.	3,840 00	775 51
McKay, F. N.	3,060 00	
McNally, E.	6,300 00	639 46
Mills, T. H.	4,740 00	
Montpetit, L. H.	3,480 00	
Moodie, N.	3,060 00	
Mossop, G. V.	3,180 00	
Mulville, J. B.	3,060 00	
Munroe, H. R.	5,340 00	
O'Connor, E.	3,720 00	990 30
Ogg, H. J.	3,480 00	
Ogilvie, S. G.	4,740 00	969 22
O'Reilly, C. A.	3,840 00	
Osterhout, D. C. G.	3,240 00	
Paquette, J. A. F.	3,180 00	
Phillipson, C. E.	4,680 00	
Philpott, P. K.	3,360 00	
Pilon, J. V.	3,740 00	
Powers, N. D.	3,060 00	
Prot, C. J.	3,300 00	
Rae, D. J.	3,060 00	
Rankin, J. F. (Nov. 13)	3,300 00	
Rankin, J. S.	6,300 00	2,369 81
Rheaume, M. H.	3,360 00	
Rigney, W. H.	3,780 00	
Robertson, T. W.	3,060 00	
Robins, E. H.	3,480 00	
Rombough, C. C.	3,840 00	
Ross, B.	4,440 00	
Roy, J. E.	4,620 00	
Roy, P. M. (Oct. 3)	3,600 00	
Ruel, A.	3,060 00	
Rutledge, P.	3,060 00	
Savard, I.	6,000 00	653 17
Sharkey, N.	4,740 00	
Smith, W. B.	5,040 00	
Stinson, W. W.	3,660 00	
Strutt, A. F.	3,780 00	
Stuart, W. B.	6,300 00	
Succe, M. J.	3,420 00	
Sykes, A.	4,500 00	
Taylor, L. H.	4,740 00	
Taylor, W. M.	3,600 00	1,678 82
Telford, J. F.	4,320 00	
Tessier, J. N. H.	3,360 00	
Timleck, H. B.	3,300 00	
Treadwell, J. M.	3,960 00	
Tuck, W. E.	3,360 00	
Turcotte, L. M.	3,420 00	
Urquhart, G. B.	6,300 00	
Vaison, A. F.	3,600 00	
Valois, J. A.	3,060 00	
Vetter, L. J.	3,600 00	
Wade, H. F.	3,300 00	
Warren, L. D.	5,640 00	
Watchorn, H. B.	3,060 00	
Watts, H. R.	3,660 00	
White, J. A. A.	3,660 00	
White, L. A.	4,140 00	
Williams, B.	3,300 00	
Wilson, J. G.	3,480 00	
Wiseman, R. V.	3,360 00	
Wood, C. E.	5,700 00	
Wormington, F. E.	4,140 00	
Wright, W. J. C.	3,300 00	
Yeo, S. D.	6,000 00	643 42
Young, W. J.	3,360 00	
Younger, L. R.	5,340 00	

INSPECTION, PORTS, ETC.

Nova Scotia

Amherst:		
Collicutt, W. N.	3,060 00	
Coughlan, J. J.	3,060 00	1,306 06
Dunlop, J.	4,020 00	1,401 90
Leahey, F. M. (July 4)	3,600 00	
McDaid, R. M.	3,420 00	2,263 07
Moore, A. T.	3,660 00	2,126 84
Praught, E. J.	3,060 00	3,739 76
Wallis, C. W.	3,720 00	1,784 57
Glace Bay:		
McNamara, T. A.	3,000 00	
Halifax:		
Betts, H. H.	3,480 00	
Boutilier, M. C.	3,180 00	
Chisholm, R. A.	3,000 00	
Collins, C. A.	4,800 00	
Dorman, D. B.	3,540 00	724 55
Eaton, R. L.	3,840 00	1,483 41
Graham, F. C.	3,000 00	
Grant, H. C.	4,200 00	1,006 79
Hare, J.	3,840 00	
Hayes, L. J.	3,180 00	
Loewy, H. G.	3,540 00	2,996 14
Lovett, E. G.	3,000 00	
MacLachlan, G. D.	3,300 00	
MacLeod, W. R. B.	3,060 00	
McCarthy, R. W.	3,060 00	
McLeod, G. R. (Jan. 15)	3,960 00	
Messervey, F. R.	3,000 00	
O'Leary, A. B.	3,660 00	
Pope, R. H.	5,040 00	
Renner, J. F.	3,600 00	
Spence, T. E.	3,000 00	
Sterns, H. E.	3,000 00	
Stewart, T. P.	3,180 00	
Stoneman, W. G.	3,480 00	
Swan, J. W.	3,540 00	1,864 75
Vail, R.	3,840 00	
Walsh, J. T.	3,060 00	
Webber, A. W.	3,060 00	
Kentville:		
Barrett, G. L.	3,060 00	
Liverpool:		
Bailly, F. P.	3,240 00	
Freeman, G. W.	3,180 00	
Torey, H. B.	3,060 00	
North Sydney:		
Wilson, D. H.	3,240 00	

	Salary rate	Travelling expenses
Pictou:		
Andrews, C. L.	3,180 00	
Sydney:		
Grainger, J. F.	3,060 00	
Tobin, W. J.	3,780 00	
Truro:		
Young, W. R.	3,180 00	
Yarmouth:		
Horton, R. B.	3,420 00	
Leblanc, J. L.	3,000 00	
Prince Edward Island		
Charlottetown:		
Fraser, J. A.	3,000 00	
Gallant, D. E.	3,480 00	1,767 25
Goodwin, L. W.	3,480 00	
Summerside:		
Gaudet, W. A.	3,060 00	
New Brunswick		
Andover:		
Curry, W. W.	3,180 00	
Hartt, J. W.	3,060 00	
Bathurst:		
Landry, A. E.	3,180 00	
Campbellton:		
Metzler, A. R. M.	3,120 00	
Centreville:		
Milbury, M. C.	3,000 00	
Chatham:		
Henry, A. W.	3,360 00	
Clair:		
Pelletier, J. P.	3,000 00	
Edmundston:		
Bonsant, J. A. A.	3,000 00	
Cyr, J. W.	3,000 00	
Thibaudeau, J. G. A.	3,600 00	
Fredericton:		
Chase, J. D.	3,480 00	
Murphy, S. S.	3,060 00	
Grand Falls:		
Gillespie, L. P.	3,000 00	
McAdam:		
Meating, J. T.	3,000 00	
Travis, K. V.	3,600 00	
Moncton:		
Girouard, J. A.	4,080 00	
Murray, S. B.	3,000 00	
Steeves, M. C.	3,180 00	
Newcastle:		
Flett, A. L. M.	3,060 00	
St. Andrews:		
Carson, W. H.	3,060 00	
Saint John:		
Anderson, A.	3,000 00	
Berry, H. V.	3,720 00	
Butler, J. J.	3,000 00	
Cameron, D. D.	3,000 00	
Carvell, C. W.	3,180 00	
Dykeman, F. F.	3,000 00	
Saint John—*Concluded*		
Gillen, A. W.	3,180 00	
Goucher, A. R.	4,620 00	
Herrington, C. E.	3,000 00	
Killorn, J. L.	3,060 00	
Logan, R. F.	3,960 00	
MacCoubrey, J. L.	3,000 00	
McKee, H. G.	3,480 00	597 15
McManus, F.	3,000 00	
Roston, L. E.	3,540 00	
Ross, F. L.	3,840 00	1,167 46
Scott, F. A.	3,300 00	
Sullivan, H. D.	3,660 00	
Thomson, O. H. R.	3,540 00	725 10
Thornton, R. W.	4,080 00	606 73
Wedge, J. A.	3,000 00	
Weston, B. V.	3,480 00	
Wetmore, C. P.	3,000 00	
Wilson, G.	3,180 00	
Wright, C. H. B.	3,960 00	
Yeomans, E. T.	3,060 00	
Yeomans, H. L.	3,000 00	
St. Leonard:		
McIntyre, G. M.	3,180 00	
St. Stephen:		
Baxter, A.	3,000 00	
Dorey, F. T.	3,180 00	
Mitchell, J. O.	3,000 00	
Watkins, H. F.	3,840 00	
Webber, L. H.	3,000 00	
Woodcock, K. M.	3,000 00	
Woodstock:		
Hayden, W. L.	3,180 00	
Watson, J. A.	3,240 00	
Quebec		
Armstrong:		
Geoffroy, J. A. O.	3,180 00	
Chicoutimi:		
Giard, J. P. A.	3,360 00	
Coaticook:		
Beaudin, D. C. R.	3,000 00	
Forrest, J. J.	3,000 00	
Gagner, J. R. A.	3,000 00	
Murphy, M. R.	3,240 00	
Sideleau, W. D.	3,000 00	
Drummondville:		
Lemire, L.	3,360 00	
Dundee:		
McGill, J. W.	3,000 00	
Farnham:		
Morissette, S. L.	3,000 00	
Frelighsburg:		
Creller, N. F.	3,000 00	
Granby:		
Dorion, A. A.	3,360 00	
Durand, R. F. O.	3,480 00	
Hemmingford:		
Jackson, C. I.	3,000 00	
Highwater:		
Longeway, L. E.	3,180 00	

	Salary rate	Travelling expenses
Huil:		
Caron, W. L. J.	3,360 00	
Rainville, J. E. A.	3,000 00	
Huntingdon:		
Leduc, J. L. J. B.	3,300 00	
Oney, C. M.	3,600 00	
Parent, J. A.	3,000 00	
Rowat, W. E. A.	3,060 00	
Lac Frontiere:		
Bernatchez, P. E.	3,000 00	
Lacolle:		
Akester, J. T.	3,000 00	
Cahill, C. B.	3,000 00	
Cote, P. E. J.	3,180 00	
Derick, R. L.	3,180 00	
Deserres, J. C. W. A.	3,180 00	
Jones, A.	3,000 00	
Lamoureux, F. J. R.	3,060 00	
Lange, J. A. P.	3,000 00	
Michaud, J. D. T.	3,060 00	
Pare, A. U.	3,480 00	977 76
Racicot, J. E. D.	4,200 00	
Robidoux, J. E.	3,060 00	
Lake Megantic:		
Sevigny, J. J.	3,240 00	
Magog:		
Vaughan, C. C.	3,000 00	
Montreal:		
Allaire, J. L. J.	3,000 00	
Aube, P. E.	3,420 00	
Aucoin, A.	5,040 00	
Audet, J. M.	3,180 00	
Ault, R. R.	4,020 00	
Autotte, R.	3,540 00	
Avard, J. A. A.	3,000 00	
Balthazar, P. O.	3,420 00	
Bannon, J. A. R.	3,060 00	
Barry, J. J. L.	3,480 00	
Beaudoin, J. E.	4,440 00	1,579 24
Beaulieu, R.	3,060 00	
Belanger, J. P.	3,300 00	
Belanger, R. R.	3,180 00	
Belec, J. P.	3,180 00	
Belisle, J.	3,360 00	593 14
Benoit, P. G.	3,000 00	
Bernard, J. L.	3,480 00	
Berry, J. J.	3,000 00	
Bertin, A. L. S.	3,480 00	
Bidal, J. F. M.	3,000 00	
Birkett, N. M.	3,780 00	
Bisson, J. N. A.	3,300 00	
Bolger, M. C.	3,000 00	
Brabant, J. F.	3,340 00	
Brais, J. O. R.	3,000 00	
Brault, J. W.	3,900 00	
Brideaux, W. P.	3,840 00	1,365 83
Brisbois, J. D. E.	3,360 00	
Brunelle, J.	3,540 00	
Brunet, J. J.	3,180 00	
Bye, S. J.	3,780 00	
Campeau, A. N.	3,840 00	
Cardin, J. P. A.	3,000 00	
Cartier, J. M.	3,300 00	
Chabot, F. A.	3,780 00	

	Salary rate	Travelling expenses
Montreal—*Continued*		
Champion, T. C. V.	4,740 00	
Charlebois, J. O.	3,180 00	
Charneau, P. L. G.	3,300 00	
Choquette, G.	4,200 00	
Clerk, E. G.	4,620 00	
Clermont, E.	3,300 00	
Clermont, J. P. A.	3,180 00	
Comeau, J. D. A.	3,360 00	
Conway, W. T.	5,040 00	1,025 32
Couillard, C. E.	3,000 00	
Cousineau, J. A. E.	3,480 00	
Cregan, P. T.	3,300 00	
Crevier, J. B. H.	3,180 00	
Dagenais, E.	4,020 00	
Daigneau, E. A.	4,320 00	
Dalpe, J. N. W.	3,360 00	
Dansereau, G. A.	3,060 00	
Dansereau, J. W. A.	3,180 00	
Dansereau, R. A.	3,180 00	
Daunais, J. O.	3,480 00	
Dauphinais, A. R.	3,000 00	
Delisle, J. R. G.	3,060 00	1,218 25
Demontigny, J. A. R.	3,000 00	
Denis, A. R.	3,000 00	
Denis, E.	3,360 00	
Denis, J. L.	3,780 00	
Descary, J. F. E.	3,060 00	
Deschenes, J. E. R.	3,300 00	555 26
Deschenes, J. L. G.	3,180 00	
Deseve, J. C. H.	3,360 00	
Desjardins, P. A.	3,420 00	
Despres, E. J.	3,480 00	
Dickner, M. R. A.	3,000 00	
Dickson, W. A.	3,480 00	
Dion, P. H.	3,480 00	
Doucet, A. J.	4,320 00	
Drapeau, J. E. B.	3,300 00	
Dufresne, A. P. E.	3,360 00	
Dufresne, M. E. G.	3,420 00	
Dufresne, P. E.	3,420 00	945 20
Dufresne, V. H. O.	3,540 00	
Duhamel, P.	3,660 00	
Dupont, J. P. E.	3,000 00	
Dupras, P.	4,320 00	
Duquette, J. A. E.	3,480 00	
Duval, A.	3,000 00	
Duval, J. A. O.	3,360 00	
East, J. H.	5,040 00	562 61
Ferland, N. E.	3,780 00	
Foisy, A. R. Y.	3,540 00	
Fortier, J. A. R.	3,180 00	
Foucault, J. E.	3,540 00	
Francocur, J. A.	3,540 00	
Frappier, A. P.	3,960 00	
Fullerton, A. F.	3,780 00	
Gagnon, S.	3,180 00	
Galarneau, J. A. H.	4,020 00	
Garceau, J. A.	3,960 00	
Gatien, J.	3,420 00	
Gauthier, A. C.	3,480 00	
Gauthier, J. M. R.	3,060 00	
Gauvin, L. J.	3,720 00	1,932 20
Gervais, J. A.	3,060 00	
Gervais, J. S.	3,300 00	

	Salary rate	Travelling expenses
Montreal—*Continued*		
Gillman, H. W.	3,180 00	
Gingras, M. A.	3,060 00	
Girard, J. T.	3,840 00	
Giroux, A.	3,720 00	
Gobeil, J. A. V.	3,000 00	
Goyer, J.	4,020 00	
Goyette, J. C.	3,480 00	
Graveline, W.	3,000 00	
Grenier, P. E.	5,040 00	
Grenier, T.	3,180 00	
Grondin, J. C. B.	3,180 00	
Guernon, M. J. R.	3,780 00	
Guilbault, J. A.	3,480 00	
Harris, D. J. W.	4,500 00	753 46
Hayward, F.	3,780 00	
Henderson, R. A.	4,320 00	
Henry, W. S.	3,780 00	
Herbert, J. E. G.	3,300 00	
Hervieux, H.	3,060 00	
Hurson, T. B.	3,840 00	
Hurteau, O.	3,060 00	
Ingram, J. S.	4,320 00	
Jeannotte, A.	3,180 00	
Juteau, J. D. A.	4,620 00	
Kelly, P. S.	3,780 00	
Kinch, L.	3,300 00	
Kivenko, N. M.	3,780 00	
Kreps, W. H.	3,180 00	
Labelle, J. D.	3,660 00	
Lacas, J. J. C.	3,300 00	
Lafontaine, C. E.	5,040 00	
Lagace, M.	4,320 00	
Laing, A.	6,900 00	
Lally, J. E. (Dec. 26)	3,720 00	
Lalonde, J. C. H.	3,000 00	
Lalonde, J. F. L.	3,060 00	
Lalonde, J. O.	3,480 00	
Lalumiere, J. A.	3,780 00	
Lamarche, L.	3,300 00	
Lanctot, H. E.	3,000 00	
Land, F. S.	3,420 00	
Laplante, C. G. E.	3,300 00	
Laruc, C.	3,540 00	
Lauzon, J. A. E.	4,500 00	
Lavallee, J. A.	3,840 00	941 73
Lavigne, J. E. L.	3,180 00	
Leblanc, D.	3,780 00	
Leduc, J. A. H.	3,000 00	
Leduc, P. P.	3,000 00	
Lemieux, R. J.	3,480 00	
Lepine, G.	3,660 00	
Leroux, J. A. L.	3,480 00	
Leveillée, P.	3,660 00	
Lober, J.	3,060 00	
Loranger, G. A.	3,360 00	
Lymburner, C. E.	4,440 00	
MacIntyre, R. A.	3,660 00	
Maisonneuve, V.	3,060 00	
Marsan, L.	3,000 00	
Martel, E.	3,660 00	662 92
Martineau, G.	4,020 00	
McCann, J. J.	4,320 00	
McKenven, R.	3,180 00	
McKenzie, J. F.	3,480 00	
McPhee, N. M.	3,780 00	
Meilleur, J. C. T.	3,060 00	
Mercil, J. P. L.	3,360 00	
Mills, A. P. C.	3,420 00	
Moore, J. J.	3,000 00	
Morgan, E. N.	3,180 00	
Murphy, J. A.	3,780 00	
Murphy, J. R.	3,000 00	
Myre, J. D. A.	3,060 00	
Nason, M. M.	3,540 00	
Neville, B. A.	3,840 00	
Noble, J. H.	3,840 00	
Olivier, J. A.	3,780 00	
Paquette, U. A.	3,840 00	
Paradis, L. J. O.	3,480 00	
Parke, A. A.	3,540 00	
Pelletier, F. A.	3,960 00	
Phaneuf, D.	3,480 00	
Phaneuf, J. L. A.	3,000 00	
Pitt, J. C.	4,320 00	
Podlone, C. P.	3,300 00	
Poliquin, J. L. H.	4,200 00	
Porteous, J.	3,420 00	
Power, G. E.	3,480 00	
Prudhomme, J. A. (Oct. 7)	3,420 00	
Raymond, J. D. H.	3,840 00	
Reader, R.	3,780 00	
Redmond, J.	3,440 00	
Reid, W. J. (Mar. 5)	3,360 00	
Reid, W. T.	4,380 00	
Robert, E.	3,060 00	
Robineau, L. C.	3,660 00	
Robinson, C. L.	3,060 00	
Robitaille, J. J. G.	3,060 00	
Roche, H. G.	4,020 00	
Rosenberg, M. C.	3,540 00	
Ross, A. G.	3,600 00	
Rothwell, A. L.	4,320 00	
Roy, F.	3,360 00	
Royal, J. E. A.	3,000 00	
Sabourin, J. F.	3,480 00	
St. Jean, J. A.	4,620 00	
St. Pere, L. P. E.	3,060 00	
Sanschagrin, J. M. A.	3,000 00	
Saulnier, L.	3,180 00	
Sauriol, J. M. C.	3,060 00	580 86
Scallion, G. P.	3,660 00	
Scheuer, J. J. L.	3,660 00	
Slominsky, H.	3,000 00	
Smith, D. J.	3,180 00	
Smith, F. C.	3,780 00	
Smith, P. G.	4,320 00	
Starke, L. E.	3,120 00	1,914 28
Stedman, A. G.	3,540 00	
Steenson, T.	3,360 00	
Swinton, R. S.	3,360 00	
Sylvestre, J. O. E.	3,000 00	
Terroux, R. L. T.	3,300 00	
Thompson, J. D.	4,020 00	
Thomson, J. R.	3,780 00	
Trudeau, J. R.	3,540 00	670 98
Vallerand, J. A.	3,540 00	
Vermette, J. H	3,300 00	

	Salary rate	Travelling expenses
Montreal—*Concluded*		
Viau, P. A.	3,420 00	
Viens, C.	4,320 00	1,245 17
Walsh, C.	3,300 00	
Walsh, G. B.	3,780 00	
Wayland, J. H. E.	3,360 00	
Wickham, J.	3,300 00	
Wilcox, G. F.	3,000 00	
Williams, W. A.	3,780 00	
Wilson, C. R.	3,540 00	
Wolfenden, T.	3,060 00	
Young, D. A.	4,320 00	
Noyan:		
Blandford, S. R.	3,000 00	
Hunter, A. L.	3,000 00	
Phillipsburg:		
Dean, C.	3,600 00	
Dupuis, J. R. A.	3,060 00	
Quebec:		
Arkison, R. L.	3,600 00	
Arsenault, J. M.	3,660 00	
Belanger, G. A.	3,540 00	
Bergeron, E. L.	3,960 00	
Blais, G.	3,180 00	
Blanchet, J. A. E.	3,060 00	
Blouin, J. A.	5,040 00	794 55
Casault, F. D. L.	3,000 00	
Cloutier, J. E. B.	3,840 00	859 38
Comtois, J. C.	3,060 00	
Dall, W. A.	3,180 00	
Davignon, O.	3,000 00	1,334 92
DeBilly, J. S.	4,800 00	
Drouin, F.	3,660 00	
Dugal, J. L. A.	3,060 00	
Dupont, A.	3,660 00	759 50
Dussault, G. A.	3,000 00	
Gagne, A.	3,120 00	2,533 09
Gerard, L. V. A.	3,060 00	
Jalbert, P. G.	3,660 00	
Lacroix, J. N. H.	3,180 00	
Lagace, J. L. S.	3,780 00	
Lamb, J. E.	3,960 00	
Laramee, G.	3,000 00	
Larue, C. G. B.	3,180 00	
Lasnier, J. L. P.	3,780 00	767 33
Leclerc, C. E.	3,600 00	
Lemieux, J. G.	3,000 00	
Letarte, J. O.	3,780 00	1,486 15
Letarte, L. P.	3,780 00	1,586 42
Letourneau, J. P. A.	3,480 00	
Martineau, O. E. J.	4,440 00	
Mathieu, J. G. R.	3,540 00	937 49
Mercier, E.	3,000 00	
Nadeau, V. J. N.	3,000 00	
Ouellet, E.	3,060 00	1,240 26
Paquet, L.	3,180 00	
Parent, G. L.	4,320 00	1,185 70
Plante, J. A. C.	3,180 00	
Poulin, L. A.	3,000 00	
Renaud, E.	3,060 00	
Renaud, P. A.	4,320 00	
Rinfret, L. A.	3,000 00	
Rouleau, E.	3,060 00	
St. Pierre, E.	4,080 00	1,811 98

	Salary rate	Travelling expenses
Quebec—*Concluded*		
Santerre, J. A. A.	3,960 00	
Shanahan, J. G.	3,480 00	
Simard, J. W. A.	3,300 00	
Tessier, J. A. W.	3,780 00	
Veilleux, J. A.	3,000 00	
Rimouski:		
L'Heureux, P. H.	3,060 00	
Rivière du Loup:		
Lapointe, J. L. G.	3,000 00	
Rock Island:		
Dumoulin, J. W.	3,000 00	
Miller, F. C.	3,180 00	
Rodrigue, J. A. R.	3,000 00	
Routhier, H.	3,000 00	
Smith, C. E.	3,000 00	
Struthers, E. J.	3,720 00	
St. Hyacinthe:		
Forcier, B.	3,000 00	
Rousseau, C. A.	3,360 00	
St. Johns:		
Desforges, A.	3,000 00	
Hebert, P. A.	3,060 00	
Lord, P.	3,060 00	
Parenteau, J. A. G.	3,060 00	
Pinsonnault, J. L. S.	3,720 00	
Sherbrooke:		
Belisle, J. C.	3,360 00	
Belisle, J. O. C.	3,060 00	
Blais, L. P.	3,000 00	
Blais, V.	4,320 00	1,069 83
Cleveland, H. L.	3,000 00	
Delaney, J. C. S.	3,000 00	
Gagnon, C. B.	3,540 00	1,454 34
Greenland, L. W. E.	3,720 00	
Hebert, R.	3,780 00	1,135 00
MacDonald, W. E.	3,000 00	
Masse, E. (Aug. 1)	3,360 00	
Sorel:		
Paul-Hus, N. A.	3,240 00	
Sutton:		
Dow, W. E.	3,000 00	
Miller, A. H.	3,600 00	
Three Rivers:		
Bourque, H. R.	3,300 00	
Carpentier, J. R.	3,660 00	1,604 97
Denis, J. A. O.	3,000 00	
Dery, J. C. O.	3,720 00	
Perron, A. E. S.	4,200 00	1,710 48
Prevost, J. O.	3,060 00	
Valleyfield:		
Chartrand, J. O. L.	3,360 00	
Faucher, J. P.	3,780 00	
Perron, J. H. F.	3,000 00	
Pohu, J. F. G.	3,360 00	
Victoriaville:		
Malo, J. B. H.	3,060 00	

	Salary rate	Travelling expenses
Ontario		
Amherstburg:		
Gignac, A. L.	3,060 00	
Hendry, J.	3,480 00	
Heyd, W. C.	3,420 00	
Read, C. H.	3,000 00	
Spittel, F. C.	3,780 00	
Belleville:		
Budden, F. R.	3,780 00	961 35
Clarke, E. M.	3,360 00	
Cooke, F.	3,000 00	
Dillnutt, H. W.	3,000 00	
Geen, E. A.	4,080 00	
Hall, R. E.	3,060 00	
Horning, E. L.	3,180 00	789 06
Leggat, C. F.	3,000 00	
Maidens, B. F.	3,180 00	
Miller, G. M.	3,360 00	
Pennylegion, W. A. G.	3,000 00	
Sprague, F. W.	3,780 00	
Wardle, G.	3,000 00	
White, M. B.	4,200 00	954 00
Bowmanville:		
Pooley, I. F.	3,180 00	1,431 76
Brantford:		
Carey, S. A.	3,060 00	
Coale, A. A.	3,600 00	
Cook, G. M.	3,060 00	
Brockville:		
Bannerman, W. R. (Sept. 16)	3,420 00	
Ferguson, E. S.	3,120 00	829 73
Levie, F. E.	3,840 00	1,638 37
Moore, W. W.	5,040 00	1,444 29
Ramsay, W. H.	3,000 00	652 94
Shotter, F. C.	3,000 00	
Taylor, L. V. F.	3,300 00	
Chatham:		
Ansell, E.	3,840 00	
Glenn, W. I.	3,180 00	
Hampton, W. J.	3,000 00	
Cobourg:		
Niles, C. V.	3,240 00	
Collingwood:		
McIntyre, D.	3,180 00	
Cornwall:		
Macdonald, A. J. S.	3,240 00	
Fort Erie:		
Armstrong, A. L.	3,000 00	
Bradley, H. F.	3,000 00	
Clark, E. A.	3,000 00	
Climenhaga, O. W.	3,180 00	
Cline, W. A.	3,000 00	
Davis, W. O.	3,300 00	
Dunn, F. W. (Jan. 14)	3,360 00	
Eagan, W. C.	3,000 00	
Edwards, J. R.	3,960 00	
Goudie, J. T.	3,000 00	
Grant, A. K.	3,000 00	
Harvey, M. R.	3,000 00	
Horton, W. F.	3,000 00	
Jackson, F. S.	3,360 00	
Fort Erie—*Concluded*		
Johnston, R. S.	3,180 00	
Osborn, G. H.	3,960 00	
Price, C. H.	3,840 00	
Reid, R. K.	3,000 00	
Seebach, C. E.	3,480 00	
Sharpe, D. H.	3,480 00	
Simpson, E. J. M.	3,000 00	
Stamp, W. G.	4,800 00	
Wallace, W. W.	3,360 00	
Fort Frances:		
Barrett, F. T.	3,000 00	
Bartley, W. G.	3,000 00	
Haley, A. V.	3,000 00	
McLennan, D. A.	3,000 00	
Williams, W. C.	3,600 00	
Fort William:		
Etherington, P. G.	3,180 00	
Stewardson, C. E.	4,080 00	
Stewardson, E. W.	3,000 00	
Valentine, C. M.	3,300 00	
Galt:		
Hobbs, A. B.	3,000 00	
McKenzie, W. L.	3,060 00	
Pollock, A. T.	3,060 00	
Simmons, H. N.	3,480 00	
Gananoque:		
Mullen, K. E. (Mar. 28)	3,180 00	
Goderich:		
Turner, H. S.	3,120 00	
Guelph:		
Lillie, J. D.	3,600 00	
Reid, E. D.	3,060 00	
Sheady, W. J.	3,060 00	
Hamilton:		
Bennett, W. R.	4,260 00	
Binkley, N. G.	3,480 00	
Breckin, W.	3,720 00	851 20
Bricker, H.	4,200 00	
Cameron, K. C.	3,000 00	
Danahy, J. A. T.	3,420 00	
Delve, J. W.	3,000 00	
Dickinson, M. R.	4,800 00	
Ditner, L. B.	3,780 00	893 25
Ellingham, G. R.	3,000 00	
Fairbank, P. E.	3,060 00	
Gant, T. S.	3,480 00	
Harvey, J. A.	3,180 00	
Higgins, V.	3,180 00	
Kinch, C. W.	3,000 00	
Kirkham, R. C.	3,540 00	553 40
Kirkpatrick, H. J.	3,780 00	
Lang, J. W.	3,600 00	
Learne, L. D.	3,840 00	
Leask, R. N.	4,080 00	
Marshall, M. T.	3,180 00	
Mathews, J. S.	3,600 00	
McCallum, F. J.	3,360 00	
McEwen, R. C.	3,120 00	1,589 82
McKellar, N. L.	3,840 00	1,848 37
McQueen, W. F.	3,720 00	
Mills, P. E.	3,480 00	

	Salary rate	Travelling expenses
Hamilton—*Concluded*		
Moore, D. G.	3,720 00	548 30
Morgan, A. R.	3,240 00	937 25
Paton, P.	3,000 00	
Picken, P. B.	3,300 00	
Quinn, F. J.	3,840 00	
Quinney, H. A.	3,960 00	
Ratz, F. W.	3,840 00	1,468 60
Raymond, E. H.	3,780 00	
Robbins, J. S.	4,320 00	
Ryerse, E. B.	3,060 00	
Sheehan, J.	3,480 00	
Shipman, A. J.	3,120 00	
Shoebridge, F. T.	3,780 00	
Stevens, W.	3,000 00	
Todd, A. H.	3,780 00	
Townsend, G. M.	3,060 00	
Waller, J. E.	3,540 00	753 49
Walsh, W. C.	3,780 00	541 60
Williams, H. R. (June 8)	3,420 00	
Wright, A. E.	3,000 00	
Ingersoll:		
McArthur, J. J.	3,180 00	
Kenora:		
Durham, T. E.	3,060 00	
Kingston:		
Doherty, A. E.	3,000 00	
Loney, L. M.	3,840 00	
Kitchener:		
Barron, G. F.	3,480 00	
Becker, H. H.	3,000 00	
Break, E.	4,080 00	
Cassel, I. M.	3,300 00	
Gee, S. A.	3,540 00	1,003 30
Knowlton, W. R.	3,180 00	
Leng, D. H.	3,960 00	604 85
McLay, R. T.	3,780 00	
Menzies, R.	3,780 00	1,116 80
Rogers, H. A.	3,360 00	
Schneider, F. W.	3,780 00	886 63
Sinclair, G. C.	3,000 00	
Smith, C. H. V.	4,320 00	1,141 91
Spahr, C. B.	3,000 00	
Williams, J. K.	5,040 00	987 45
Zeller, A. V.	3,180 00	
Lansdowne:		
Conley, J. A.	3,000 00	
McKendry, J. H.	3,960 00	
Nelson, D. C.	3,180 00	
Leamington:		
Read, C. H.	3,060 00	
Lindsay:		
Williamson, H. J.	3,060 00	
London:		
Anstie, E. H.	3,180 00	
Blandford, R. D.	4,320 00	
Chadwick, M. A.	3,540 00	1,060 45
Channon, C. B.	3,660 00	822 75
Down, W. H.	4,440 00	
Edwards, C. C.	3,000 00	
Fenton, J.	3,540 00	632 25
Granger, F. V.	3,000 00	
Guymer, G. L.	3,780 00	599 89

	Salary rate	Travelling expenses
London—*Concluded*		
Hewitt, E. V. G.	3,540 00	1,166 50
Hodgins, G. F.	3,180 00	
Howie, W. M.	3,120 00	
Hudson, W. J.	3,780 00	1,606 40
Last, P. P.	3,720 00	975 25
Lillie, B. M.	3,000 00	
Mackenzie, G. E.	3,000 00	
McCormick, A. G.	3,000 00	
Phelan, N. F.	3,180 00	
Reed, E.	3,120 00	
Rich, H. J.	3,780 00	1,535 27
Smyth, G. W. (Feb. 26)	3,360 00	
Stone, T. W.	4,380 00	
Stoneham, F. A.	3,720 00	2,020 08
Thomas, W. R.	3,480 00	
Wackett, E.	5,040 00	2,454 87
Ward, G. H.	3,060 00	
Warder, T. A. E.	3,000 00	
Wood, S. E.	3,000 00	
Wooster, H. W.	3,660 00	
Midland:		
Martin, A. E.	3,480 00	
Morrisburg:		
Crober, C. M.	3,240 00	
Niagara Falls:		
Bridge, F. W.	3,000 00	
Connolly, H. J.	3,000 00	
Davies, A. O.	3,000 00	
Day, C. H.	3,840 00	
Dunk, J. W.	3,840 00	
Flynn, T. M.	3,180 00	
Glynn, B. A.	3,480 00	
Harper, F.	3,180 00	
Harris, C. H.	4,440 00	
Henry, H. V.	3,000 00	
Hook, S. R.	3,000 00	
Justice, W.	3,180 00	
MacRae, W. G.	3,000 00	
Marquis, H. M.	3,180 00	
Martin, G. T. V.	3,000 00	
Martyn, M. E.	3,000 00	
McCall, A. C.	3,000 00	
McCutcheon, M. J.	3,000 00	
Nichols, C. E.	3,180 00	
Nicks, O. H.	3,000 00	
Potter, D. E. H.	3,000 00	
Sheedy, M. A.	3,180 00	
Sheppard, E. J.	3,000 00	
Shriner, E. E.	3,360 00	
Sullivan, H. F.	3,960 00	
Swayze, G. C.	3,180 00	
Teal, G. M.	3,000 00	
Whittaker, R. H.	3,360 00	
Williams, A.	3,360 00	
Wood, F. G.	3,360 00	
North Bay:		
Partridge, P. J.	3,000 00	
Underwood, H. L.	3,120 00	
Vineer, R. A.	3,780 00	3,051 74
Orillia:		
Bell, H. L.	3,060 00	

	Salary rate	Travelling expenses
Oshawa:		
Findlay, A. T.	4,380 00	
Freeman, C. A.	3,000 00	
Gunnell, A.	3,060 00	
Jackson, N. M.	3,000 00	
Kelly, R. E.	3,000 00	
Lee, J. H.	3,300 00	
Meek, R.	4,080 00	
Richardson, E. G. W.	3,720 00	1,168 75
Whittaker, H.	3,000 00	
Ottawa:		
Arlett, F. E.	3,420 00	1,394 73
Beal, J. C.	3,060 00	
Bisson, M. J. E.	3,000 00	
Blacklock, J. A.	3,660 00	
Champagne, J. F. M.	3,540 00	1,137 75
Charbonneau, J. P. A.	3,840 00	1,488 64
Clark, J. N.	3,000 00	
Dunlop, J. C.	4,200 00	
Dunsmore, C. C.	4,440 00	523 34
Farrell, J. P.	3,000 00	
Ferrier, B. L.	3,060 00	
Green, L.	4,320 00	894 10
Latham, W. V.	3,300 00	
MacGregor, H. M.	3,060 00	1,800 76
MacIver, C. C.	3,780 00	
Mayhew, H. R.	3,480 00	
McRae, F.	3,000 00	
Miron, J. O. L.	3,000 00	
Moffat, M. R.	3,600 00	
Mulligan, J. E. S.	3,600 00	
O'Gorman, J. F.	3,000 00	
Pitre, J. C. P.	3,000 00	
Quackenbush, C. E.	3,000 00	
Reynolds, A. S.	3,540 00	1,059 02
Saunders, A. M.	4,800 00	
Schlessinger, F.	3,180 00	1,289 66
Smith, H. A.	3,660 00	629 47
Tanney, W. J.	3,180 00	
Thompson, F. D.	3,540 00	780 50
Ward, L. O.	3,480 00	
Welsford, J. R.	3,000 00	
Wood, J. H.	3,840 00	
Owen Sound:		
Dobson, E. A.	3,300 00	
Paris:		
Knill, J. H.	3,060 00	
Parry Sound:		
Hudson, D.	3,060 00	
Peterborough:		
Bonner, P. C. (Feb. 16)	3,000 00	
Dodds, H.	3,180 00	
Miller, W.	4,080 00	
Port Arthur:		
Bond, A. E.	3,780 00	2,092 90
Chase, A. E.	3,540 00	
Northan, R. L.	3,000 00	
Servais, H. A.	3,000 00	
Sunberg, H. W.	3,540 00	856 95
Prescott:		
Freeman, G. F.	3,000 00	
Johnston, A.	3,000 00	
Kelso, J. P.	3,660 00	
McCarthy, D. G.	3,000 00	
St. Catharines:		
Hooper, F. W.	3,540 00	1,017 10
Horne, H. G.	3,000 00	
Sharpe, J. W.	3,720 00	
Thomson, J.	3,180 00	
Welch, E. S.	4,200 00	619 30
Young, H. K. W.	3,540 00	
St. Thomas:		
Marr, J. C.	3,000 00	
Savage, R. G.	3,360 00	
Sarnia:		
Barton, H. L.	3,000 00	
Cook, M. J.	3,180 00	
Copland, J. W.	3,000 00	
Gray, D. J.	3,000 00	
Healey, J. W. F.	3,000 00	
Johnston, G. S.	3,060 00	
MacDonald, D. K.	3,360 00	
Marriott, H. R.	3,180 00	
Marriott, R. A.	4,200 00	
Mitchell, H. L.	3,180 00	
Moran, W. F.	3,060 00	
Needham, R. L.	3,000 00	
Noble, H.	3,360 00	
Noyle, R. C.	3,000 00	
Pirrie, J. (June 8)	3,180 00	
Powell, E. J.	3,000 00	
Short, T. A.	3,180 00	
Smith, A. W.	3,000 00	
Sault Ste. Marie:		
Blamey, J. R. (Mar. 1)	3,960 00	
Crowe, J. W.	3,840 00	
Edwards, G. L.	3,000 00	
Grant, N.	3,000 00	
McCormack, W. L.	3,060 00	
Richards, G. S. (Feb. 24)	3,000 00	
Sheridan, M. E. F.	3,360 00	
Wilson, G. F. O.	3,000 00	
Simcoe:		
Cuthbertson, C. W.	3,180 00	
Skelcher, C. J. C.	3,000 00	
Stratford:		
Kneitl, E. K.	3,060 00	
Knipe, R. (Dec. 23)	3,240 00	
Sudbury:		
Boulay, J. A.	3,060 00	
Cooper, A. H.	3,360 00	
Thorold:		
Allan, A. B.	3,180 00	
Grenville, R. W.	3,360 00	
Smallbone, W. E.	3,480 00	1,021 01
Tillsonburg:		
Bridge, L. E.	3,180 00	
Toronto:		
Allison, W. W.	3,780 00	
Argument, G.	4,320 00	
Arthur, J. E.	3,000 00	
Arthur, L. H. T.	3,000 00	
Ball, H. E.	3,840 00	539 82
Ball, H. F.	3,180 00	
Barrett, S. T.	3,000 00	
Barrett, S. W.	3,480 00	

	Salary rate	Travelling expenses
Toronto—*Continued*		
Barrett, T. H.	3,960 00	
Batsford, W. B.	3,180 00	
Belch, T. G.	3,180 00	
Belton, F. S.	3,480 00	
Benton, F. G.	3,780 00	
Boag, E. C.	3,720 00	
Bouchier, E. H.	3,900 00	
Briggs, A.	3,840 00	
Brown, C. B.	3,840 00	
Brown, C. M.	3,060 00	
Brown, G. B.	3,780 00	703 05
Brown, J. R.	3,360 00	
Buck, A. J.	3,720 00	
Burke, W. S.	3,060 00	
Burns, W. G.	4,020 00	
Campbell, H. L.	3,180 00	
Cardy, W. D.	3,000 00	
Carroll, I. S.	3,540 00	
Carter, H. C.	3,540 00	
Cassan, C. C.	3,180 00	
Chant, H. G.	4,200 00	
Chisholm, S. W.	3,060 00	
Chivrell, M. W.	3,600 00	
Christie, G. W.	3,780 00	
Clarke, G. A.	3,480 00	
Clifford, G. H.	3,000 00	
Coakwell, J. A.	3,780 00	
Cochrane, T. C.	3,540 00	
Coffin, C. E.	4,440 00	1,899 32
Collop, C.	5,040 00	1,329 08
Comper, C. C.	3,480 00	
Conover, R. V. E.	3,060 00	
Cowan, J. K.	3,540 00	
Cowper, A. M.	3,180 00	
Cunniam, G. P.	3,780 00	
Cunningham, R. N.	3,840 00	
Cusack, T.	3,540 00	
Davenport, S.	3,180 00	
Dean, C. S.	4,320 00	587 14
DeLisle, F. J.	3,120 00	
Dittrich, L. C.	3,180 00	
Dolan, F. J.	3,000 00	
Dowsley, J. E.	3,480 00	1,492 06
Drinkwater, W. S.	4,620 00	
Ellard, E. F.	3,780 00	
Falconbridge, C. E.	3,480 00	
Ferrie, R. (Sept. 2)	3,600 00	
Flanagan, T. W. A. (May 24)	3,600 00	
Flaxman, L. D.	3,060 00	
Fletcher, O. D.	3,180 00	
Fox, G. E.	3,540 00	
Frankish, R.	3,060 00	
Fraser, R. G.	3,480 00	
Gairn, A. B. (Oct. 1)	4,800 00	
Garrett, E. F.	3,300 00	
Giroux, J. L.	3,540 00	
Goode, F. R.	3,360 00	730 98
Gordon, W.	3,000 00	
Gorman, M. J.	4,320 00	720 21
Grandy, E. F.	3,720 00	
Grant, J. W.	4,320 00	2,037 46
Gray, G. F. (June 19)	3,600 00	
Green, A.	4,020 00	

	Salary rate	Travelling expenses
Toronto—*Continued*		
Green F. A.	3,480 00	
Hackney, J. T.	3,060 00	
Halford, W. F.	3,480 00	
Hall, G.	3,000 00	
Hall, H. R. M.	4,620 00	
Hall, L. H.	5,040 00	
Halloran, J. F.	3,780 00	
Ham, D. M.	3,060 00	
Hannis, R. V.	3,540 00	567 75
Harris, A. N. K.	4,320 00	
Hawley, F. B.	3,000 00	
Henderson, J.	3,720 00	
Henderson, J. M.	3,480 00	
Hignell, H. A.	4,620 00	
Hill, T. P.	3,960 00	
Histed, G. F.	3,180 00	
Hodskins, W. H. G.	3,060 00	
Hogben, J. W.	3,420 00	
Holdsworth, R.	3,600 00	
Horton, V. A.	3,180 00	
Hotchkin, R. F.	3,000 00	
Howard, A. T. (Aug. 28)	3,180 00	
Jacques, W. A.	3,900 00	669 83
Jones, G. W.	4,740 00	
Kay, C. B.	4,440 00	
Kent, J. H.	4,380 00	
Lang, C. L.	3,780 00	
Lapum, J. V.	3,300 00	
Lecovin, H.	3,000 00	
Lennie, E. D.	6,900 00	
Leslie, H.	3,480 00	
Lindsay, G. B.	5,040 00	2,038 27
Linney, H. J.	3,060 00	
Lloyd, L.	4,440 00	
Loriaux, H. C. G.	3,540 00	
Lunham, A. S.	3,780 00	
Lynch, J. F. R.	3,960 00	1,941 61
Manley, L. H.	3,000 00	
Mann, C. A.	4,320 00	1,058 10
Marinett, E.	3,000 00	
Matta, J. F.	3,780 00	
May, C. E.	3,300 00	
McComb, H. R.	3,060 00	
McCormack, A.	3,300 00	
McCutcheon, A. D.	3,600 00	
McDonald, J. H.	3,060 00	1,594 77
McFayden, J.	3,480 00	
McGill, J.	3,060 00	
McGowan, H. W.	3,000 00	
McGrath, J. P.	3,060 00	1,298 80
McGregor, I. R.	3,840 00	1,194 05
McIntosh, R. K.	3,000 00	
McKenzie, J.	3,000 00	
McKinnon, W. G.	3,360 00	
Miller, J. R.	3,000 00	
Milton, M. C.	3,180 00	
Minish, H. W.	4,320 00	
Moore, W. C.	3,960 00	
Nicoll, C. W. I.	4,320 00	
O'Brien, W. F.	3,000 00	
O'Heany, M.	3,180 00	
Owens, W. W.	3,420 00	
Paddon, N.	3,540 00	2,459 31

	Salary rate	Travelling expenses
Toronto—*Concluded*		
Paisley, W. S.	3,060 00	
Patrick, W. M. P.	4,200 00	
Paul, W. G.	5,040 00	1,485 80
Pearson, E. C.	3,180 00	
Penrose, R. M.	3,060 00	
Perry, E.	3,180 00	
Piper, C. R.	3,360 00	
Pogue, W. H.	3,480 00	
Rhind, C. E. (Dec. 8)	3,000 00	
Richardson, W. F.	3,060 00	
Robertson, W. (July 4)	3,540 00	
Robinson, P.	4,320 00	530 56
Robinson, W. (May 6)	3,600 00	
Rutledge, D. S.	3,300 00	
Rutter, W. N.	3,120 00	
Ryans, A. S.	3,420 00	
Scott, G. C. (Aug. 13)	3,600 00	
Scott-Stone, H. L.	3,360 00	669 15
Searle, B.	3,180 00	
Seed, S. P.	3,600 00	
Shaw, F. F.	3,480 00	
Shepherd, W. C.	4,440 00	
Sholukir, S. O.	3,480 00	
Steckley, P. L.	4,020 00	
Steed, W. E.	3,060 00	
Stevenson, A. M.	3,000 00	
Stevenson, R. G.	3,300 00	
Sweeney, C. W.	3,180 00	
Taylor, A.	3,540 00	
Tewkesbury, W. N.	3,000 00	
Tobin, J. J.	4,020 00	
Trant, J. F.	3,960 00	
Tyers, C. H.	3,840 00	
Valin, G. E.	3,300 00	
Verdon, L. L.	3,480 00	
Wagar, J. P.	3,180 00	
Wallace, J. W.	4,320 00	
Ward, A. B.	3,180 00	
Warfe, W. J.	3,420 00	2,287 35
Warnock, E. A.	3,180 00	
Watkins, C. G.	3,480 00	
Watt, H. C.	3,480 00	
Webber, W. V.	3,000 00	
Wells, R. W.	3,780 00	
Wilkie, E. A. P.	3,780 00	
Winfield, J. E.	3,180 00	
Wood, J. O.	3,360 00	
Wood, S. H. T.	3,000 00	
Wollard, W. J.	3,000 00	
Worrell, J.	3,000 00	
Yeomans, J. M.	3,180 00	
Trenton:		
Robertson, R. P.	3,060 00	
Walkerville:		
Arnold, L. A.	3,780 00	
Craig, D. M. (May 26)	3,000 00	
Fotheringham, J. A.	3,000 00	
Gracie, J. M.	3,180 00	
Lemmon, W. L.	3,000 00	
McMullen, A.	3,060 00	
Moss H. S.	3,060 00	
Packman, C. H.	4,320 00	
Pillon, J. M.	3,000 00	
Walkerville—*Concluded*		
Reed, F. G.	3,000 00	
Smith, E. N.	3,060 00	
Smyth, T. A.	3,000 00	
Stocks, C. A.	3,480 00	
Stovell, E.	3,060 00	
Van Wagoner, K. G.	3,660 00	
Wright, C. H.	3,480 00	
Wallaceburg:		
Mitchell, G. R. (Sept. 20)	3,300 00	
Welland:		
Catherwood, C. R.	3,000 00	
Downs, B.	3,720 00	
Oliver, F. C.	3,000 00	
Rowe, J. C.	3,000 00	
West Toronto:		
Aldred, C. W.	3,300 00	
Chalk, G. E.	3,000 00	
Davis, W. H.	3,120 00	
Fiddick, C. C.	3,000 00	
MacAllister, W. G.	3,180 00	
Russell, R. C.	3,960 00	
Salmon, F. C.	3,060 00	
Windsor:		
Armstrong, L. E.	3,300 00	
Austin, A. W.	3,060 00	
Bagley, A. G.	3,180 00	
Beardmore, H.	5,400 00	
Burton, T. T.	3,180 00	
Carter, E. G.	3,600 00	
Clapper, D. W.	3,720 00	
Courtney, F. N.	3,600 00	
Cressman, L. H.	3,420 00	587 19
Dawson, W. A.	4,140 00	
Dean, A. C.	3,000 00	
Elsey, R. H.	3,000 00	
Ferguson, C. J.	3,000 00	
Finnie, H. A. F.	3,060 00	
Foster, E. M.	3,000 00	
Gemus, D. J.	3,180 00	
Godden, S. C.	3,420 00	655 00
Gress, C. E. (Mar. 14)	3,840 00	
Hadden, J. J.	3,000 00	
Hamilton, A.	3,600 00	
Hays, H.	3,360 00	
Holmes, G. W. K.	3,000 00	
Hood, H. B.	3,060 00	
Irwin, S. C. S.	3,000 00	
James, H. M.	3,180 00	
Jarratt, R. M. J.	3,780 00	
Keatinge, C. F.	3,180 00	
Kelly, J. M.	3,000 00	
Knight, H. W.	3,180 00	
Large, G. H.	4,140 00	
Lindsay, N. C.	3,600 00	
Logan, G. M.	3,000 00	
McLean, F. W.	3,180 00	
Menzies, M. J.	3,720 00	
Mitchell, J. N.	3,360 00	
Mosley, V. C.	3,000 00	
Mossman, R. J.	3,060 00	
Navin, F. P.	3,180 00	
Newell, F. C. C.	3,180 00	

	Salary rate	Travelling expenses
Windsor—*Concluded*		
O'Flanagan, W. K.	3,000 00	
Patterson, A. J.	3,720 00	
Putman, G. J.	3,480 00	
Reid, H. E.	3,180 00	
Rogers, G. E.	3,000 00	
Schooley, J. W.	3,180 00	
Shepley, F. G.	3,000 00	
Siverns, S.	3,180 00	
Snoxhill, F.	3,300 00	
Somerton, G. C.	3,000 00	
Stewart, G.	3,420 00	
Stokes, G. W.	3,000 00	
Sutherland, H. D. F.	3,480 00	
Swan, K. E.	3,060 00	
Tomkins, E. J.	4,320 00	
Trevor, G. W. J.	3,180 00	
Welsh, E. T.	4,140 00	
Wooster, W. T.	4,380 00	
Woodstock:		
Woods, S. G.	3,060 00	
Manitoba.		
Brandon:		
Burnett, G. K.	3,000 00	
Conroy, J. J.	3,000 00	
Day, C. I.	3,000 00	
Hannah, H. E.	3,360 00	
Privat, H. N.	3,000 00	
Emerson:		
Lendrum, R.	3,960 00	
Leverenz, W.	3,000 00	
Reece, J. C.	3,000 00	
Sanders, T. J.	3,180 00	
Witty, J. K.	3,000 00	
Gretna:		
McNab, P. W.	3,180 00	
Sprague:		
May, E. O.	3,180 00	
Winnipeg:		
Arthur, J.	3,780 00	
Ashmore, H.	3,600 00	
Bailie, J. T. (June 29)	4,920 00	
Bain, J. W.	3,000 00	
Bernier, R.	3,060 00	
Boland, T. P.	3,360 00	
Brown, O. H.	3,000 00	
Carter, C. M.	3,000 00	
Church, K. C.	3,000 00	
Collins, H. C.	3,060 00	
Croasdell, E. S.	3,000 00	
Fisher, C. S.	3,900 00	
Forrest, E. L.	3,360 00	
Fox, V. E.	3,660 00	766 41
Fraser, G. S.	3,360 00	
Haddon, P. F.	3,180 00	
Hayward, R. H.	3,840 00	
Holmes, W. H.	3,180 00	
Hughes, A. C.	3,180 00	
Hunter, J.	3,540 00	
Johnson, W. C.	3,780 00	
Kennedy, D. D.	3,000 00	

	Salary rate	Travelling expenses
Winnipeg—*Concluded*		
Kennedy, N. W.	3,420 00	673 13
Kergan, R. L.	4,440 00	
Lamond, R. M.	3,180 00	
Lawrence, F.	3,000 00	
Lintick, J. R.	3,180 00	
Lunney, W. G.	3,000 00	
MacKey, S. J.	3,480 00	
Magee, H. E.	4,440 00	
Matheson, J. G.	3,960 00	
McConnell, W. A.	3,840 00	
McCorquodale, J. C.	3,000 00	
McGiffin, G. R.	3,060 00	
McIlroy, J.	3,180 00	
McLeod, E. E.	3,000 00	
McPhail, J. J.	3,000 00	
Milnes, H.	3,660 00	
Mulvihill, P. J.	3,720 00	
Nixon, F. W.	3,660 00	
Paterson, R. G.	4,320 00	
Price, F. N.	3,000 00	
Prowse, E. W.	3,840 00	
Richardson, C. H.	3,180 00	
Rollerson, W.	3,480 00	
Sangster, J.	4,320 00	1,771 36
Saskie, P.	3,600 00	1,003 20
Scott, H. G.	3,000 00	
Shaw, D.	3,000 00	
Smeaton, E. P.	3,000 00	
Smith, W.	3,900 00	
Stokes, P. H.	3,360 00	
Tait, V. A.	3,600 00	
Thorburn, D.	3,000 00	
Thurgood, E.	3,060 00	
Saskatchewan		
Moose Jaw:		
Beckman, W. C.	3,000 00	
Gray, R. R.	3,000 00	
Price, T. S.	3,360 00	
Stevens, G. A.	3,600 00	
Stuart, A. J. C.	3,000 00	
North Battleford:		
Duncan, B. V. S.	3,060 00	
Northgate:		
Dennis, R. L.	3,060 00	
North Portal:		
Crosson, G. H.	3,000 00	
Lyall, A. R.	3,600 00	
McDougall, F. S.	3,000 00	
Roche, M. J.	3,000 00	
Prince Albert:		
Kemp, H. S. M.	3,060 00	
Pickering, G. W.	3,180 00	
Regina:		
Burrow, J. W.	3,180 00	
Clarke, D. P.	3,300 00	1,394 53
Cromb, J.	3,120 00	
Dale, S. C.	4,200 00	1,250 43
Duckworth, F. R.	3,000 00	
Hindson, R. A.	5,040 00	1,095 00
Johnston, G. F.	3,840 00	995 53
Leighton, D. A.	3,000 00	

	Salary rate	Travelling expenses
Regina—*Concluded*		
Ritchie, A. H.	3,180 00	
Roberts, E. B.	3,000 00	
Wilkie, J. C.	3,840 00	
Saskatoon:		
Cronk, H. K.	3,000 00	
Kerr, H. C.	4,320 00	1,259 63
McDougall, J.	3,600 00	
Turner, S. A.	3,000 00	
Wells, M. R.	3,780 00	532 40
Swift Current:		
Milburn, G. W.	3,060 00	
Alberta		
Calgary:		
Allen, T. M. (Oct. 12)	3,180 00	
Bell, D. R.	3,360 00	
Brown, A. H.	3,120 00	
Burns, J.	3,540 00	1,823 32
Donaldson, J. M.	3,000 00	
Graham, A. M.	3,180 00	
Hanson, R. E.	3,060 00	
Hatch, L.	3,300 00	
Hutchinson, A. R.	4,200 00	1,316 65
Legg, H.	4,080 00	1,088 82
Logie, T.	4,200 00	1,931 15
McLaren, G. E. (Mar. 7)	4,320 00	
McLaren, W. L.	3,300 00	
Northam, W. L. V.	3,060 00	2,219 26
Oliver, S.	3,240 00	1,157 71
Parker, H. J.	3,360 00	
Sloan, E. B.	5,040 00	1,405 67
Smith, W. J.	3,000 00	
Steben, F. L. J.	3,540 00	1,505 95
Tetley, R. W. E.	3,000 00	
Thompson, C. F.	3,300 00	830 80
Young, H. M.	3,540 00	
Coutts:		
Rosewarn, J. A.	3,600 00	
Edmonton:		
Dennison, P. E.	3,960 00	
Duke, J. W.	3,480 00	
Edgecombe, G.	3,360 00	
Fidler, E.	3,060 00	
Fowler, P. D.	3,180 00	
Fullerton, S. J.	3,660 00	
George, E. S.	3,780 00	535 40
Kelly, E. W.	3,540 00	
McLeod, M. A.	3,060 00	
Mellors, P.	3,000 00	
Mohr, A. W.	3,540 00	
Roberts, L. M.	3,000 00	
Robinson, A. G.	3,000 00	
Studer, C. A. B.	4,200 00	613 86
Taylor, H.	3,000 00	
Lethbridge:		
Hansen, M. W.	3,000 00	
McLachlan, H.	3,000 00	
Shoobert, H. A.	3,720 00	
Spencer, L. W.	3,000 00	
Medicine Hat:		
Fawcett, J. G.	3,180 00	

	Salary rate	Travelling expenses
British Columbia		
Boundary Bay:		
Jameson, G. H.	3,060 00	
Cascade City:		
McLean, A. J.	3,060 00	
Roberts, W.	3,000 00	
Cranbrook:		
White, L. S.	3,180 00	
Huntingdon:		
Beetlestone, H. E.	3,360 00	
Wright, H. S.	3,000 00	
Kamloops:		
Fewings, H. L.	3,060 00	
Kingsgate:		
Biccum, N. R.	3,000 00	
MacDonald, G. B.	3,180 00	
Nanaimo:		
Abrams, B. S.	3,360 00	
Crozier, A.	3,000 00	
Cunningham, A. C. T.	3,000 00	
Nelson:		
Robichaud, M. F.	3,000 00	
Young, W. M.	3,480 00	
New Westminster:		
Breckon, H. R.	3,000 00	
Buchanan, J. S.	3,780 00	
Fadden, A. G.	3,960 00	
Fisher, J. B.	3,180 00	
Gaube, E. O.	3,480 00	
Girling, W. M.	3,000 00	
Monk, H. A. J.	3,180 00	
Periton, P. V.	3,000 00	
Powell, J.	3,000 00	
Seaby, D. M.	3,000 00	
Walker, R. G. R.	3,060 00	
Wallis, A. B.	3,000 00	
Osoyoos:		
Simpson, D. P.	3,180 00	
Pacific Highway:		
Bagg, L. H.	3,000 00	
Chambers, W. E.	3,000 00	
Daupe, F.	3,000 00	
Harraway, E. V.	3,000 00	
Hicks, L. V.	3,060 00	
Tucker, J. H. D.	3,060 00	
Westland, A. K.	4,200 00	
Wilson, J. W.	3,360 00	
Penticton:		
Boult, A. W.	3,000 00	
Padberg, T. F. H.	3,180 00	
Skelton, R. S.	3,660 00	1,303 96
Prince Rupert:		
McLeod, J. H.	4,080 00	
Smith, O. I.	3,000 00	
Stewart:		
Norton, D. E.	3,060 00	300 00†
Trail:		
Crowe, W.	3,000 00	
Hackney, F. M.	3,000 00	
Porter, A.	3,120 00	

	Salary rate	Travelling expenses
Vancouver:		
Abbott, R. W.	3,720 00	
Adams, A. W.	3,180 00	
Aitken, J. Y. M.	3,540 00	
Anderson, W. B. (July 16)	3,600 00	
Bacon, A. M.	3,780 00	
Baker, H.	3,180 00	
Baker, H. W.	3,180 00	
Barrett, R. A.	5,040 00	958 77
Bell, J. H.	3,000 00	
Booth, S.	4,320 00	
Boshard, F. C.	3,000 00	
Brown, G. V.	3,480 00	
Brownlow, F.	3,840 00	
Buck, F. C.	3,660 00	1,154 69
Burns, F. M.	4,080 00	946 58
Campbell, D.	3,000 00	
Carmichael, A.	6,000 00	
Clendenning, C. H. P.	3,780 00	
Cullin, W. M.	3,360 00	
Darts, E. C.	3,540 00	728 44
Dee, L. J. W.	3,000 00	904 20
Devlin, H. F.	4,740 00	
Downie, R. C. T.	3,000 00	
Duffy, P. B.	3,720 00	754 98
Eckersley, J.	3,180 00	
Frisby, A. E.	3,720 00	
Gardner, B. K.	4,200 00	
Gauthier, E. J.	3,060 00	
Gleam, A. J.	3,180 00	
Graham, A. D.	3,000 00	
Haddow, H. G.	3,780 00	
Hamilton, W. T.	3,540 00	
Hatt, F.	3,060 00	
Healey, L.	3,060 00	
Henley, F. C.	3,660 00	665 01
Hepburn, W. V.	3,000 00	
Holden, E. E.	3,120 00	883 34
Hopgood, A. J.	3,780 00	
Hopkins, R. N.	3,000 00	
Hoskins, J. L. W.	3,600 00	
Houldsworth, C.	3,180 00	
Hunt, H. G.	3,360 00	
Johns, S. C.	3,720 00	
Kemp, S. B.	3,420 00	
Kenning, J. W.	3,780 00	
Lafortune, A. J.	3,060 00	
Lavell, F. M.	4,080 00	
Leitch, A. J.	3,780 00	
Link, R. L.	3,360 00	500 35
Lowes, P. H.	3,000 00	
Lumbard, R. W.	3,060 00	
Matthews, L. A.	3,780 00	
Maxwell, R. C.	4,740 00	
McClean, J. H.	3,480 00	
McCulloch, J. A.	3,060 00	
McIntosh, C. M.	3,360 00	
McLachlan, R. A.	3,480 00	
McMillan, J. M.	3,000 00	
McMillan, S. R.	3,360 00	
McNames, E. S.	3,480 00	
McSpadden, M.	3,060 00	
Mills, C. E.	3,060 00	
Moffitt, H. C. W.	3,660 00	
Vancouver—*Concluded*		
Morgan, E. J.	3,600 00	
Mulvaney, J.	3,360 00	
Murray, J. W.	3,180 00	
Norris, G. E.	3,900 00	
North, F. J.	3,000 00	
Odlum, C. E.	3,060 00	
Oliver, H. C.	3,180 00	
Page, A. J. W.	4,740 00	835 05
Pleming, P. E. P.	3,000 00	816 26
Privat, C. T.	3,780 00	
Randall, H. J.	3,660 00	
Reid, L. C. (May 24)	3,600 00	
Riley, H. S.	3,000 00	
Roberts, F. C.	3,180 00	
Rowsell, S. A.	3,060 00	
Rustad, T.	3,000 00	
Rutledge, J. B.	3,180 00	
Smiley, J. A.	3,300 00	
Stedman, F.	4,200 00	
Steele, T. H.	3,060 00	
Thorburn, L. J.	4,320 00	539 24
Thorn, H. F.	3,060 00	
Tossell, C. A.	4,140 00	
Tyler, F. J.	3,000 00	
Ward, J. W. V.	3,000 00	
Watchorn, H. L. J.	3,000 00	
Watt, C. D.	3,060 00	
Williamson, E. P.	3,780 00	1,929 24
Witherspoon, T.	3,000 00	
Woodman, S. J.	3,180 00	
Victoria:		
Abraham, E. W.	3,060 00	
Angus, J. I.	3,300 00	
Conyers, C.	3,840 00	
Dakers, J.	3,480 00	
Fawcett, J.	3,180 00	
Gilson, P. W.	3,180 00	
Huxtable, W. E.	3,000 00	
Kenny, J. E.	3,960 00	
McLaren, J. A.	3,360 00	
Popham, A. E.	3,480 00	
Smith, D. A.	3,000 00	
Stonier, A. M.	3,420 00	633 82
Whan, J. A.	3,540 00	878 82
Yardley, G. A.	4,800 00	
Yardley, W. H.	3,000 00	
White Rock:		
Middleton, E. L.	3,180 00	
Yukon		
Dawson:		
Williams, J. O.	3,300 00	1,500 00†
White Horse:		
Simmons, J. A. (Aug. 1)	3,180 00	1,500 00†
England		
London:		
Burdett, R. A.	3,960 00	4,284 00†
United States		
New York:		
Donnen, J. E.	4,740 00	4,596 00†

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
INSPECTION, PORTS ETC.	
Nova Scotia	
Amherst:	
Harrison, W. D. ..$	905 20
Halifax:	
Beaton, C. J.	1,197 59
MacLeod, R. F. ..	524 40
Messinger, B. N. ..	1,214 87
Wiles, N. D.	1,132 94
Wilson, L. G.	645 40
Sydney:	
Scott, D. W.	1,254 98
New Brunswick	
Centreville:	
Smith, A. D.	906 53
Edmundston:	
Pelletier, J. H. ...	2,301 60
Saint John:	
Fulton, D. E.	529 62
Kelly, H. J.	514 03
Lindley, L. C.	654 10
McCavour, R. E. ..	647 85
Priest, A. D.	516 15
Quebec	
Huntingdon:	
Watson, H. L. ...	781 92
Montreal:	
Bourassa, A.	600 00
Drouin, F.	2,048 65
Lamontagne, J. L. .	772 01
Tremblay, J. P. ...	658 90
Quebec:	
Nicholson, M.	541 19
Rousseau, J. M. ...	900 48
Ontario	
Brockville:	
Martyn, A. S.	1,366 64
Hamilton:	
Gibbs, J. W.	602 90
London:	
Benson, N. B.	537 57
Monck, D. R.	2,038 05
Pevler, J. A.	812 25
Toronto:	
Matthew, W. S. ...	588 70
McFadyen, H. J. ..	1,029 60
Morton, W.	905 94
Pearson, J. L.	553 55
Manitoba	
Brandon:	
Harvie, H. G.	647 34
Winnipeg:	
MacDonald, J. F. ..	1,092 01
McKay, G.	657 45
Walters, T.	615 58
Saskatchewan	
Regina:	
Bird, C. W.	1,160 59
Alberta	
Calgary:	
Manning, H. C. ...	1,301 68
McIlvena, H. H. ..	2,687 50
Coutts:	
Greenway, G. E. ..	766 96
British Columbia	
Cascade City:	
Biggin, R. H.	937 60
Cranbrook:	
Stevenson, R. B. .	507 03
Stewart:	
Martin, A. E.	717 09
Vancouver:	
Miller, D. P.	1,414 71
Tinney, Wm.	1,114 32
Vernon:	
McIlvena, H. G. ..	1,687 50

Taxation Division

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
HEADQUARTERS ADMINISTRATION		
Scully, V. W. T., Deputy Minister ...$	15,000 00	
Agnew, D. J.	5,400 00	$ 875 47
Ahara, R. L.	5,400 00	{910 22 {687 26*
Allan, G. A.	3,600 00	
Allison, J. K.	3,180 00	
Anderson, J. C.	3,960 00	
Andrews, R. E.	4,200 00	
Andrews, S. V. (Dec. 16)	3,780 00	
Arnold, J. P.	4,680 00	790 26
Atkinson, G. M.	3,900 00	
Atkinson, W. A.	3,180 00	
Ault, K. E.	3,600 00	
Baby, C. L.	3,600 00	
Baird, R. M.	4,440 00	
Baker, A. M.	3,180 00	
Baldwin, R. M.	3,300 00	1,079 92
Bartell, V. F.	3,600 00	588 78
Barthel, H. W.	3,180 00	
Bawden, C. L. (April 22)	3,000 00	
Belanger, M.	3,540 00	
Belanger, R. E.	3,300 00	
Belanger, Y.	3,600 00	
Bell, B. G.	4,380 00	
Belleau, L. J.	6,900 00	
Benson, S. S	3,300 00	
Berthiaume, J. O.	3,180 00	
Bick, F. A.	3,900 00	
Bilton, C.	3,360 00	
Blackburn, R. E.	3,900 00	809 03
Blake, R. G.	3,960 00	
Boivin, J. A.	6,900 00	

	Salary rate	Travelling expenses
Boland, J. D.	4,500 00	
Boles, T. Z.	4,860 00	
Brown, J. L.	3,900 00	
Browning, R. W.	3,480 00	
Brownlie, T.	3,180 00	
Bryant, J. A.	3,300 00	1,267 99
Bullock, T. W.	10,000 00	1,149 40
Burton, A. S.	3,180 00	
Butterworth, P. A.	3,480 00	2,295 51
Cadieux, J. H.	3,600 00	
Caldwell, H. G.	3,840 00	
Calver, B. W.	6,000 00	973 35
Campbell, G. C.	3,060 00	
Carloss, A. R.	3,000 00	
Caulfield, C. W.	3,960 00	
Clark, C. H.	3,180 00	
Cluffe, H. T.	3,480 00	
Code, G. H.	6,300 00	
Collins, A. C.	4,440 00	669 43
Connolly, E. C.	4,800 00	
Cook, W. R.	3,180 00	
Cooper, G. A.	3,180 00	
Corrigan, F. J. (May 29)	3,780 00	
Corrigan, W. S.	3,600 00	
Costello, D. J.	3,660 00	{ 2,136 55 { 827 10*
Cotter, C. H.	8,000 00	1,803 00
Cougle, M. C.	3,000 00	
Cramp, T. M.	3,300 00	
Currie, H. W.	4,020 00	
Curtis, J. U.	3,180 00	
Daly, W. C.	3,060 00	841 80
Davis, A. E.	3,900 00	
Delgrave P.	4,200 00	1,916 07
Delavignette, J. H.	3,600 00	
Demers, J. C.	4,140 00	
Dery, J. R.	3,180 00	
Desormeaux, E.	3,600 00	
Desormeaux, R.	3,180 00	
Dewar, C. A.	4,440 00	1,751 90
DeWolf, A. L.	3,900 00	
Dickson, D. R.	3,060 00	
Dixon, K. E.	3,300 00	
Dobson, G. P.	3,180 00	
Doyle, J. M.	3,060 00	562 55
Driscoll, R.	3,180 00	1,424 82
Driver, T. H. (Nov. 16)	3,000 00	
Dunlap, F. E. (Aug. 10)	3,000 00	
Dunlop, S. L.	3,180 00	
Dunn, T. E. (May 1)	3,000 00	
Edwards, F. R.	3,180 00	1,804 35
Eligh, E. A.	3,300 00	
Elliott, G. W.	4,680 00	
Elvidge, J. L.	3,600 00	
Ethier, H.	3,540 00	
Eves, G. L.	3,600 00	
Factor, A.	3,480 00	
Farquharson, A. C. (May 30)	4,140 00	
Fell, J. M.	5,700 00	711 75
Fickes, R. H.	5,400 00	
Field, E.	3,060 00	
Fisher, W. S. (Jan. 1)	10,000 00	
Fixter, E. V.	3,000 00	
Fleming, B. H.	3,600 00	
Fokes, H. P.	3,300 00	
Forsen, E. E.	3,840 00	
Forsyth, J. S.	5,100 00	529 31
Franks, R. D.	3,720 00	
Fraser, R. A.	3,300 00	
Fraser, W. R.	3,060 00	
Frazer, S. R.	3,780 00	
Frechette, J. A.	3,060 00	
Friesen, A. P.	5,040 00	954 09
Gavsie, C.	12,000 00	
Gill, D. J.	4,440 00	2,004 15
Goodhue, C. E.	5,100 00	
Gorman, V. R.	3,600 00	753 06
Graham, G. J.	3,480 00	
Gray, A.	7,500 00	1,217 35
Green, G. W.	4,320 00	
Grundy, E. C.	9,000 00	1,303 31
Gruson, C. E.	3,900 00	
Hamre, L. H.	3,180 00	
Hannigan, J. A.	3,600 00	
Harmer, J. F.	6,000 00	
Hauch, E. G.	4,680 00	570 15
Hawley, H. E.	3,900 00	
Haydon, A. S.	3,600 00	
Headley, G. W.	4,080 00	
Hedderwick, H.	3,180 00	
Henebery, M. F.	3,120 00	
Heyendal, F. G.	3,240 00	1,225 58
Hill, H. T.	3,180 00	
Hobart, S. F.	4,440 00	
Hogarth, H. C.	7,500 00	583 89
Holmes, R. G.	3,180 00	
Horn, S. Q.	3,660 00	
Huck, W. H.	6,000 00	
Hunt, E. W.	3,060 00	
Hutchison, A.	5,400 00	3,420 89
Hyde, R. J.	3,960 00	
Illsey, T. H.	4,200 00	
Irvine, I. R.	3,420 00	
Jackson, T. E.	3,600 00	
Jessop, W. J.	3,780 00	3,338 46
Jones, R. E.	3,780 00	
Judson, J. W.	3,540 00	
Kee, J. B.	3,900 00	
Keefe, J. L.	3,600 00	
Kellett, J.	3,300 00	
Kelley, W. B.	4,080 00	869 35
Kellond, H. W.	4,440 00	1,738 01
Kidd, G. A.	3,840 00	
Kirby, T. N. (plus per diem allowance, see Vote 297)	5,040 00	
Kirke, G. G.	3,900 00	
Kuntz, H. G.	3,060 00	
Kynch, V. H.	3,180 00	
Lacharity, D. E.	3,420 00	
Lalonde, J. R.	3,180 00	
Laverdure, M. A.	3,180 00	
Lefebvre, R. A.	3,900 00	1,158 98
Linton, W. I.	5,100 00	
Liston, M. C.	3,300 00	
Little, K. D.	3,300 00	2,410 31

	Salary rate	Travelling expenses
Livingstone, J. V.	3,900 00	
Lunam, K. D.	4,680 00	
MacAdam, H. N.	4,140 00	
MacDonald, J. A.	3,300 00	
Macfarlane, K. H.	3,300 00	
MacKay, T. F.	4,140 00	
Mackenzie, W. S.	3,480 00	701 55
Mackey, W. K.	3,060 00	
MacLatchy, E. S.	7,500 00	
MacPherson, J. A.	3,660 00	
Main, J. E.	4,440 00	
Malcolm, P. E.	5,700 00	592 59
Marion, J. E.	3,180 00	
Martin, E. D.	4,440 00	
Masleck, W.	3,300 00	
Matley, E.	4,140 00	
Mattar, G. C.	3,960 00	
McAllister, W. D.	3,600 00	
McA'Nulty, M. W.	7,200 00	
McClellan, D. J.	5,700 00	959 64
McCorkle, R. G.	3,900 00	
McCormack, P. M.	3,600 00	
McDonald, A. J.	3,180 00	
McDougall, J. C.	3,180 00	
McDowall, R. J.	3,060 00	
McEntyre, J. G.	7,200 00	
McGrogan, H. R.	4,140 00	736 90
McGrory, A. A.	9,000 00	
McGuire, V. M.	3,300 00	
McMillan, E. L.	3,840 00	
McQuade, W. C.	4,260 00	
McWatters, W. A.	3,900 00	
McWood, E. V.	3,060 00	
Meagher, M. F.	3,180 00	
Meahan, F. C.	4,200 00	601 07
Mercier, J. A.	3,600 00	
Michon, J. A.	4,140 00	634 20
Milburn, H. H.	7,500 00	1,746 88
Milne, C. D.	3,300 00	742 85
Minskip, B.	3,600 00	
Mitchell, A. E.	3,060 00	
Montpetit, J. R.	3,900 00	
Morgan, C. H.	3,060 00	560 40
Mullin, F. E.	3,960 00	
Murphy, E. J.	3,600 00	
Murphy, W. J.	7,500 00	3,413 20
Murray, J. R.	3,180 00	
Murton, A. H.	3,000 00	1,176 47
Neil, A. V.	5,400 00	893 89*
Neville, L. W.	3,660 00	1,933 62
Neville, W. J.	3,600 00	
Nixon, A. C.	3,360 00	
Nobert, C. N.	3,840 00	
Oakes, E.	4,800 00	562 50
O'Brien, E. F.	8,000 00	1,373 94
O'Connell, J. H.	3,180 00	
Olson, G. S.	3,900 00	
Otterdahl, P. H.	4,440 00	
Ovens, G.	3,900 00	
Parker, H. A.	4,680 00	
Peaker, W. F.	3,060 00	
Pereira, L. H.	3,900 00	
Perry, V. F.	3,060 00	
Petapiece, D. K.	5,100 00	804 06
Pilon, A. J.	3,180 00	
Pinhey, H. F.	3,840 00	
Pook, D. R.	6,000 00	
Potvin, J. P.	3,780 00	1,085 56
Pyke, B.	4,440 00	
Quigg, S. (Nov. 23)	4,800 00	
Reeves, J. A.	3,960 00	
Reid, C. A.	3,180 00	
Renaud, J. P.	3,180 00	
Renton, J. M.	3,900 00	2,359 26
Robertson, D. M.	3,780 00	
Robertson, J. C.	3,900 00	
Robinson, M. E.	3,180 00	
Rogers, P. C.	4,140 00	
Ross, I. G.	3,900 00	
Ross, J. B.	3,480 00	
Rounding, C. G.	5,040 00	
Roy, J. F.	3,180 00	
Ruddy, J. C.	5,040 00	
Russell, A. E.	4,440 00	
Russell, J. F.	6,000 00	
Ryan, D. D.	3,720 00	
Sandeman, J. S.	3,180 00	
Scott, A. J.	3,060 00	
Scott, C. G.	3,900 00	
Scott, R. K.	3,180 00	
Simpson, W. O.	6,600 00	727 39
Sincennes, J. S.	3,300 00	
Skelton, G. F.	3,960 00	
Slater, W. J.	3,600 00	
Smith, C. G.	3,180 00	
Smith, N. J.	4,440 00	
Souchen, W. A.	3,000 00	
Speer, J. M.	3,060 00	
Sprott, M. F.	5,700 00	
Sproule, H. L.	3,600 00	
Steeds, J. R.	3,000 00	
Stephenson, S. C.	3,900 00	
Stethem, R. G.	3,960 00	
Stevens, H. A.	3,600 00	
Stewart, M. E.	3,060 00	
Strachan, E. M.	3,300 00	
Stratton, G. A.	3,960 00	
Sullivan, L. B.	3,900 00	
Swift, R.	6,000 00	
Taylor, G. M.	3,540 00	
Thomas, J. E.	3,480 00	
Thompson, E. L.	3,120 00	
Thompson, V. J.	3,120 00	1,051 86
Turner, B. M.	3,300 00	
Valiquette, J. W.	3,000 00	
Waddell, J. A.	3,180 00	
Walford, J. S.	6,000 00	609 93
Wallis, G. B.	3,420 00	667 22
Walsh, P. R.	3,660 00	652 48
Wardle, P. J. (May 25)	4,500 00	
Watts, G. L.	3,180 00	599 22
Weatherdon, A. M. (July 27)	3,360 00	
Welby, C. J.	3,900 00	
West, H. R.	3,600 00	
Whillans, R. J.	3,600 00	
Williams, W. F.	10,000 00	2,344 73
Williamson, W. E.	4,200 00	
Wilmot, L. A.	7,200 00	
Wilson, T. G.	3,900 00	
Wood, B.	6,600 00	940 30
Wrigglesworth, N.	3,840 00	

DISTRICT OFFICES

NOTE.—Where travelling or removal expenses were $500 or over, the names will be found in the general list.

	Salary rate
Nova Scotia	
Halifax:	
Boyd, A. A.	$ 3,180 00
Buchanan, R. C. (Mar. 16)	4,140 00
Burris, S. A.	3,780 00
Cameron, D. N.	3,420 00
Cameron, G. F.	3,480 00
Cameron, M. P.	3,540 00
Carten, F. D.	3,060 00
Coffill, A. F.	5,200 00
Cohn, E. P.	4,140 00
Collins, J. M.	3,480 00
Conn, H. R.	3,300 00
Davidson, W. P.	3,300 00
Dickson, W.	6,300 00
Ells, D. W.	4,440 00
Fraser, A. H.	3,180 00
Fraser, C.	3,180 00
Fulton, R. H.	3,060 00
Gandy, J. F.	3,600 00
Gibbons, R. L.	3,300 00
Giffin, J. B.	3,180 00
Grant, J. R.	3,300 00
Hosking, C. J.	3,060 00
Howard, E.	3,180 00
Hurst, M. D.	3,900 00
Keating, F. H.	3,180 00
Kerr, G. F. (Jan. 4)	3,120 00
King, F. A.	4,440 00
Kirby, A. C.	3,480 00
Lock, T. J.	3,480 00
Lockhead, R.	3,420 00
MacKenzie, W. T.	3,180 00
Mahen, J. A.	3,420 00
Matheson, A.	3,780 00
Matheson, W. A.	4,900 00
McCalder, A. L.	3,300 00
McCulloch, L. M.	3,300 00
McDonald, J. M.	4,200 00
McLeod, W. D.	3,900 00
Meagher, W. F.	3,420 00
Proude, L. W.	3,780 00
Renouf, J. E.	3,060 00
Ross, J. H.	3,480 00
Rutherford, D. F.	5,700 00
Sherwell, G. E.	3,300 00
Small, F. C.	3,600 00
Taylor, A. F.	3,600 00
Taylor, E. A.	3,300 00
Tufts, A. C.	3,060 00
Urquhart, H. D.	3,420 00
Venner, H. S.	3,600 00
White, H. B.	3,300 00
Wilson, G. A.	3,480 00
Sydney:	
Bayne, W. F.	3,060 00
Bennett, H. T.	4,020 00
McKenna, R. G.	3,480 00
Rhude, S. B.	4,440 00
Shaw, L. D.	3,060 00
Sullivan, E. R.	3,060 00
Todd, J. R.	3,060 00
Wilson, J. M.	3,840 00
Prince Edward Island	
Charlottetown:	
Campbell, J. P.	3,600 00
Cosh, A. B.	4,080 00
Dixon, J. W.	3,780 00
Johnston, O. H.	3,180 00
Leard, J. R.	3,600 00
MacLean, W. R.	3,600 00
McCormack, D. J.	3,060 00
Ritchie, G. E. (Feb. 7)	5,400 00
Shannon, F. L.	3,420 00
Shaw, V. L.	3,180 00
Smith, H. M.	3,180 00
New Brunswick	
Saint John:	
Belyea, J. E.	5,700 00
Brown, D. R. (Jan. 18)	3,660 00
Burns, S. E.	3,420 00
Carter, H. W.	3,180 00
Estabrook, F. J.	6,300 00
Fudge, R. P.	3,420 00
Galbraith, B. H.	3,780 00
Greig, J. P.	3,300 00
Hamm, H. M.	3,060 00
Hargreaves, S. S.	3,900 00
Hastings, A. L.	3,900 00
Hubbard, D. G.	3,600 00
Huestis, R. S.	3,180 00
Irvine, E. C.	3,600 00
Jones, K. A.	3,300 00
Kerr, D. E.	3,600 00
Leck, H. L.	3,180 00
Leefe, J. G.	3,060 00
MacDonald, T. J.	3,900 00
Mackie, A. A.	3,180 00
Makenney, R. C.	3,180 00
McCann, P. H.	4,260 00
McFarlane, J. R.	3,600 00
McIntyre, W. J.	3,300 00
McMackin, W. E.	3,600 00
McNulty, G. F.	3,180 00
Meier, L. H.	3,060 00
Montgomery, C. D.	3,300 00
Pugh, R. C.	3,420 00
Rogers, M. A.	3,060 00
Roxborough, F. S.	3,180 00
Simms, S. M.	4,440 00
Simon, W. J.	3,480 00
Stay, E. G.	3,180 00
Steel, W. A.	3,060 00
Trainor, W. P.	3,180 00
Wetmore, C. R.	4,440 00
Wright, P. C.	3,300 00
Quebec	
Montreal:	
Adam, B. O. (Feb. 17)	3,780 00
Adamson, S. D.	3,060 00
Albert, B. L. (Oct. 22)	3,420 00
Allard, J. H.	3,060 00
Allen, L. C.	6,000 00
Anderson, R.	4,440 00
Arbour, L.	3,180 00
Archambault, J. M.	3,480 00
Archambault, Leon	3,780 00
Archambault, Lucien	3,780 00
Armitage, E. T.	3,720 00
Arnoldi, P.	3,060 00
Asselin, R.	3,780 00
Atkinson, R. D.	3,780 00
Aubin, J. A.	3,300 00
Bachand, C. A.	3,480 00
Bahen, E.	3,480 00
Bain, J. N.	3,420 00
Balleny, A.	3,480 00
Bampton, E. C.	3,780 00
Barry, A. R.	3,060 00
Bastien, L.	3,060 00
Baxter, W. E.	3,780 00
Bazinet, L.	3,060 00
Beaudry, L. G.	3,180 00
Beaunoyer, C. E.	3,600 00
Beauregard, F. M.	3,180 00
Beauregard, G. R.	3,300 00
Beauregard, J. H.	4,020 00
Beausejour, A.	3,180 00
Beckett, T. W.	3,180 00
Bedwell, R. B.	3,900 00
Belanger, F.	3,000 00
Belanger, R.	3,180 00
Belhumeur, D.	3,600 00
Belisle, J. A.	3,060 00
Benoit, G. A.	3,180 00
Bergeron, R.	3,060 00
Bergevin, J. A.	4,200 00
Berini, M. L. (Sept. 4)	3,000 00
Bernier, C.	4,200 00
Berthiaume, J. A.	3,300 00
Bertrand, A. J.	3,060 00
Bertrand, P.	3,780 00
Blanchard, W.	3,060 00
Blaxall, W. J.	3,300 00
Boissonault, P. A.	3,060 00
Boivin, A.	3,780 00
Bolduc, L.	3,060 00
Bonin, M. P.	3,900 00
Booth, C. L.	5,700 00
Boucher, J. J.	3,060 00
Boucher, L.	3,060 00
Boulet, L.	3,060 00
Bourassa, R.	3,900 00
Bourdon, Rene	3,720 00
Bourdon, Romeo	3,180 00
Boutin, A. E.	3,600 00
Boyd, A. C.	3,180 00

	Salary rate
Montreal—*Continued*	
Boyer, S. P.	3,420 00
Bray, A.	3,600 00
Brining, N. R. (June 4)	3,240 00
Brisebois, G.	3,480 00
Brodeur, G. W.	3,480 00
Brosseau, P.	3,180 00
Brown, R. D.	3,300 00
Buchanan, M. T.	3,840 00
Burden, G. R.	3,060 00
Bussiere, R. J.	3,780 00
Cadieux, J.	3,720 00
Cadieux, J. S.	3,780 00
Caldwell, G. A.	3,420 00
Campeau, C. H.	3,720 00
Carbray, F. G.	3,600 00
Cardin, J. B.	3,060 00
Cardin, J. O.	4,140 00
Carey, B.	3,180 00
Carey, L. J.	3,060 00
Carlisle, L.	3,660 00
Caron, J. G.	3,480 00
Caron, L. A.	4,140 00
Carphin, G. W.	3,600 00
Casselman, A. F.	3,600 00
Caswell, J. A.	3,060 00
Chabot, G. (Sept. 16)	3,120 00
Chandler, H. L.	3,300 00
Charlebois, J. M.	3,900 00
Charrier, M. E.	3,060 00
Chartrand, L.	3,300 00
Chaurette, P. A. (Dec. 6)	3,480 00
Chevrier, P. F.	3,480 00
Choquette, J. F.	3,180 00
Chretien, A. J.	3,060 00
Church, E. J.	3,600 00
Clark, R. A.	3,060 00
Clarke, W. F.	3,180 00
Clermont, R.	3,480 00
Clooney, J. S.	3,300 00
Coates, T.	3,420 00
Cole, F. C.	3,600 00
Cooney, M. P.	3,900 00
Cormier, J.	3,180 00
Cote, C. J.	3,780 00
Cote, J. V.	3,060 00
Cote, P.	3,900 00
Cotter, W.	3,240 00
Courtois, B.	3,780 00
Cousineau, A.	3,480 00
Cousineau, L. O.	3,480 00
Crevier, L. H.	3,060 00
Crevier, P.	3,180 00
Cronin, L. T.	3,720 00
Currie, T. S.	4,200 00
Cusson, L. B.	3,060 00
Dagenais, F.	3,060 00
Dahme, J. H.	4,200 00
Daigneault, J. L.	3,480 00
Daman, R. W.	3,600 00
Dandurand, H.	3,480 00
Darrell, P. C.	3,480 00
David, C. E.	3,780 00
David, L. R.	3,060 00
Davidson, R. M.	4,440 00
Davies, R. G.	3,060 00
Dawson, J. C.	3,600 00
Decary, R. G.	3,000 00
Delorme, R. A.	3,060 00
Demaisonneuve, G.	3,180 00
Denechaud, P. R.	3,300 00
Denis, J. P.	3,060 00
Derepentigny, J. P.	3,060 00
Dery, S. (Apr. 13)	4,620 00
Desaulniers, H. L.	3,480 00
Desautels, R.	3,780 00
Desbarats, H. B.	3,480 00
Deschenes, A. D.	3,480 00
de Serres, J.	3,060 00
Desjardins, J. L.	3,060 00
Desmarais, M.	3,060 00
Desnoyers, J. A. (Oct. 5)	3,540 00
Desrochers, J. C.	3,060 00
DesRosiers, J.	3,780 00
Doherty, M. G.	3,900 00
Donovan, N. P.	3,600 00
Downes, C. F.	3,060 00
Drake, J. M. (Dec. 15)	3,300 00
Dubois, T. J.	3,180 00
Dudar, V.	3,060 00
Duffy, T. H.	3,180 00
Duhamel, C. R.	3,060 00
Dumas, R. (Apr. 13)	3,300 00
Dumesnil, G.	3,060 00
Dunsheath, J. W.	4,800 00
Eaton, H. A.	3,480 00
Edward, D. G.	3,780 00
England, D. L.	5,040 00
Fenton, J. A.	3,420 00
Ferland, R.	3,060 00
Filiatrault, E.	3,060 00
Filiatrault, J. W.	3,420 00
Filion, M.	3,300 00
Fillion, M.	3,780 00
Fillion, R.	3,180 00
Fitchett, G. W.	3,600 00
Fitzgerald, E. J.	3,060 00
Flood, F. M.	3,600 00
Foisy-Foley, L.	3,900 00
Forest, J. A.	3,480 00
Forest, J. J. (Jan. 26)	3,120 00
Forest, M. R.	4,440 00
Fournier, L. P.	6,000 00
Fox, J.	3,180 00
Fraser, J. W.	3,480 00
Gaboury, J. F.	3,780 00
Gadbois, B.	3,060 00
Gallagher, A. J.	3,720 00
Gallagher, E. J.	3,840 00
Gass, R. A.	3,180 00
Gauthier, L. J.	3,840 00
Gauthier, Marcel	4,800 00
Gauthier, Maurice	3,060 00
Gauvin, A.	3,480 00
Gavin, T. C.	3,480 00
Gee, H. W.	4,200 00
Germain, J. D.	3,420 00
Gervais, P. P.	3,480 00
Gervais, R.	3,600 00
Gilbert, I. W.	3,180 00
Gilbert, M.	3,180 00
Gillespie, R. C.	3,480 00
Gilmour, A. W.	7,500 00
Girardin, E A.	3,060 00
Giroux, A.	3,180 00
Gobeil, L.	3,060 00
Gogarty, E. P.	3,180 00
Gould, T. B.	3,300 00
Graham, A. R.	4,020 00
Graham, G. D.	3,780 00
Grant, T. G.	3,300 00
Gratton, A.	3,480 00
Gray, G.	3,480 00
Green, F.	3,180 00
Gregoire, J. O.	4,200 00
Gregoire, R.	3,060 00
Gregory, N. V.	5,280 00
Griffin, R. J.	3,480 00
Guerette, F.	3,180 00
Guertin, L. H.	3,180 00
Guthrie, J. W.	3,060 00
Haan, P. J.	3,420 00
Hamilton, L. F.	3,180 00
Handyside, K. A.	3,840 00
Harrop, R.	3,480 00
Hayes, K. P.	3,780 00
Hebert, G. P.	3,720 00
Hebert, J. R.	3,180 00
Henderson, J. E.	3,600 00
Heroux, P. R.	3,300 00
Heselton, H. T.	3,780 00
Hickey, H. F.	3,780 00
Hochar, C.	3,060 00
Hogan, E. W.	3,180 00
Hogue, D.	3,480 00
Holland, D. H.	3,900 00
Hopton, C. A.	3,600 00
Howell, J. G.	4,140 00
Huard, J.	3,660 00
Huberdeau, G.	3,300 00
Hyslop, I. H.	3,060 00
Jackson, A.	3,180 00
Jackson, F. H.	3,900 00
Jackson, G. H.	3,480 00
Jackson, G. M.	3,900 00
Jasmin, P.	3,060 00
Jean, M. (Aug. 9)	3,000 00
Jobin, L.	3,060 00
Jodoin, G.	3,060 00
Jokisch, A.	3,060 00
Jordon, J.	4,440 00
Joubert, R.	5,400 00
Kavanagh, H. G.	3,420 00
Kavanagh, T. W.	3,720 00
Kearns, J. F.	3,300 00
Keefer, R. G.	3,060 00
Keleher, D. F.	3,180 00

	Salary rate
Montreal—*Continued*	
Keleher, M. L. (Dec. 1)	3,000 00
Kelley, H. W.	3,300 00
Kelley, C. E.	3,420 00
Kerwin, W. F.	3,060 00
Kidd. F.	3,900 00
Knott. T. E.	3,300 00
Labbee. J. A.	4,200 00
Labelle. J. Z.	5,280 00
Labelle, L. D.	3,180 00
Laberge, M.	3,600 00
Labric. A. J.	3,480 00
Lachance, B.	3,060 00
Lachapelle, C.	4,200 00
Lacombe, R. J.	3,600 00
LaFlamme, J. E.	3,180 00
Lafond. P. H.	3,060 00
Laliberte, J. M.	3,180 00
Lalumiere, E.	3,900 00
Lamarre, C.	3,480 00
Lambert, J. H.	3,840 00
Lamothe, P.	3,060 00
Lamoureux, B.	3,180 00
Langevin. J.	3,420 00
Langevin, L. P. (May 1)	3,120 00
Lapierre, G.	3,180 00
Laroche, M. J.	3,480 00
Larose. G.	3,780 00
LaRue. J. P.	3,840 00
Lasalle, J. F.	3,480 00
Lavallee, G. R.	3,180 00
Lavallee, L.	3,840 00
Lavoie. H.	3,900 00
Lavoie. J. P.	3,600 00
Leach, G. E.	3,480 00
Leblanc, F.	3,060 00
Leblanc, G.	3,060 00
Leblanc, L. F.	3,060 00
Leblanc, R. R.	3,060 00
Lebourdais, L. E.	3,300 00
L'Ecuyer. H.	3,420 00
Ledoux. J. C.	3,600 00
Ledoux, P. E.	3,060 00
Leduc. R.	3,060 00
Lefebvre, F.	3,180 00
Legare, J. A.	3,060 00
Leger, J. F.	3,600 00
Lemay, R.	4,200 00
Lemoine, H. M.	3,480 00
Leonard, J. A.	3,840 00
Leroux, J. M.	3,780 00
Leseelleur, L.	3,600 00
Lessard, J. R.	3,600 00
Lewis. F.	3,780 00
Loiselle, P. E.	3,480 00
Lortie, G. A.	3,720 00
Lumsden, R. C.	3,600 00
Lynch, J. D.	3,480 00
Macaskill, A. M.	3,180 00
MacDonald, V.	3,780 00
MacFarlane, J. R.	3,480 00
Macfie, J. D.	3,900 00
Madge, F. K.	3,720 00
Mansfield, G. H.	3,780 00
Marchand, Raymond	3,060 00
Marchand, Robert	3,480 00
Marchant, P. R.	3,900 00
Marconi, W. A.	3,180 00
Martin, J.	3,180 00
Martin, J. B.	3,780 00
Martineau, R.	3,060 00
Massue, J. J.	3,060 00
Matte, C. A.	3,300 00
Maxwell, T. A.	3,780 00
McCaffrey, V.	3,720 00
McCallum, T. E.	5,040 00
McCausland, L. A.	3,060 00
McDonald, J. D.	3,060 00
McDonald, J. H.	3,300 00
McEntee, W. J.	5,700 00
McGee, W.	3,600 00
McGinnis, R.	3,600 00
McIntosh, A. J.	3,480 00
McKenna, J. L.	3,180 00
McKinnon, G. F.	3,480 00
McLaughlin, D. J.	3,840 00
McMorrow, J. J.	6,000 00
McNaughton, M. E.	3,780 00
Melancon, P.	3,060 00
Melvin, J. W.	3,480 00
Merleau, L. T.	3,480 00
Michaud, P. A.	3,180 00
Miller, J. L.	3,060 00
Milligan, C. H.	3,060 00
Milne, J. B.	3,600 00
Mireault, R. J.	3,300 00
Mondor, L.	3,420 00
Montgrain, A.	3,300 00
Mooney, M. F.	3,180 00
Morin, H.	3,840 00
Morrison, G. W.	3,600 00
Mulhall, P. S.	3,480 00
Mullins, C. E.	4,140 00
Murphy, W. T.	4,080 00
Murray, S. J.	3,300 00
Nadeau, H. P.	3,060 00
Nadeau, R.	3,060 00
Newill, P.	3,600 00
Newton, T. C.	5,040 00
Noel, P. E.	3,060 00
Norton, M.	3,600 00
Nurse, E. P.	3,480 00
Nutt, P. K.	5,700 00
O'Brien, C. D.	4,680 00
O'Connor, E. M.	3,300 00
O'Keefe, J. F.	3,360 00
Packard, H. L.	3,720 00
Pallot, E. J.	3,480 00
Paquin, J. W.	5,700 00
Paquin, M.	3,300 00
Pare, F. (May 1)	3,000 00
Pare, J.	3,780 00
Parker, A. R.	3,780 00
Parker, T. M.	4,200 00
Parkinson, H.	3,780 00
Parsons, M. M.	3,180 00
Patenaude, G.	3,060 00
Paulet, A.	3,060 00
Payette, R. P.	3,060 00
Pearce, J. K.	3,060 00
Pellerin, L. E.	3,060 00
Perron, F.	3,480 00
Perron, J. V.	3,840 00
Piche, P. E.	3,600 00
Picotte, J. C.	3,060 00
Pitblado, C. B.	3,900 00
Pitt, F. P.	3,900 00
Plamondon, P.	3,180 00
Plante, V.	3,780 00
Poirier, L. T.	4,140 00
Poitras, J. T.	3,720 00
Poliquin, J. A.	4,020 00
Pollock, D.	3,480 00
Pope, J. A.	6,000 00
Pounds, E. A.	3,900 00
Powers, M. F.	3,600 00
Prevost, L.	3,600 00
Pridmore, W. H.	3,600 00
Proulx, N.	4,200 00
Pugsley, P. G.	3,180 00
Punde, W.	3,600 00
Purcell, T. W.	3,420 00
Quinn, G. A.	3,780 00
Racine, J. H.	3,780 00
Raymond, J. R.	3,900 00
Read, E. E. (Nov. 16)	4,020 00
Reavely, S. D.	4,200 00
Renaud, M. T.	3,180 00
Rheault, H.	3,600 00
Richer, E. J.	3,060 00
Richer, G.	3,780 00
Riopel, C. A.	4,680 00
Rivard, L. T.	3,780 00
Robert, R.	3,780 00
Robson, R.	3,180 00
Roch, L. P.	3,060 00
Ross, P. E.	3,720 00
Rousseau, C.	3,600 00
Rowland, A. H.	9,600 00
Roy, J. E.	3,780 00
Roy, J. O.	3,900 00
Russellmurray, H.	3,060 00
St. Jacques, R.	3,180 00
St. Louis, J. H.	3,900 00
St. Onge, H.	3,600 00
Salvesen, I. E.	3,900 00
Sanders, J. G.	3,720 00
Sareault, H.	3,060 00
Scale, A. C.	3,840 00
Secord, J.	4,080 00
Sidorchuk, M.	3,840 00
Slattery, M. J.	3,180 00
Smith, E. W.	3,300 00
Smith, F. C.	3,060 00
Smith, G. T.	3,840 00
Smith, H. A.	3,180 00
Smith, R. F.	4,200 00
Smyth, E. H.	3,180 00
Smyth, K. G.	3,600 00

	Salary rate
Montreal—*Concluded*	
Snushall, H. B. (Jan. 1)	3,780 00
Steele, R. E.	3,480 00
Stephenson, J. R.	3,780 00
Stevens, S. A.	3,420 00
Stewart, D. J.	3,480 00
Stewart, K. J.	3,060 00
Stewart, O. H.	5,700 00
Struthers, W. F.	4,020 00
Stump, J. C.	3,420 00
Sutcliffe, L.	3,060 00
Sweeney, W.	3,600 00
Sybionak, A.	4,800 00
Tait, M. T.	3,120 00
Taylor, E. A.	3,480 00
Taylor, L.	5,400 00
Taylor, L. R.	5,040 00
Tellier, J. A.	3,480 00
Temple-Hill, C.	5,040 00
Terroux, J. H.	3,180 00
Theberge, G.	3,480 00
Theriault, J. A.	3,420 00
Theriault, R. E.	3,780 00
Therien, M. M.	3,600 00
Therrien, B.	3,060 00
Thibodeau, E.	3,480 00
Thomas, G.	3,780 00
Thornborrow, T. R.	3,300 00
Toupin, R.	3,600 00
Townson, H.	3,060 00
Tremblay, F.	3,180 00
Tremblay, J. P.	3,480 00
Tremblay, P. P.	3,060 00
Tremblay, R.	3,480 00
Trempe, L. J.	3,060 00
Trihey, K. M.	3,300 00
Trudel, J. L.	3,060 00
Tully, G. V.	3,300 00
Turgeon, G.	3,600 00
Vaillancourt, J. O.	3,180 00
Vaillancourt, O. J.	3,480 00
Valin, G.	3,180 00
Viens, O.	3,900 00
Villeneuve, A. J. (Nov. 13)	3,660 00
Vincelli, D.	3,480 00
Vincent, C. J.	3,060 00
Vogan, W. R.	3,900 00
Waechter, G. J.	3,060 00
Wallace, C. G.	3,900 00
Walton, G. O.	3,060 00
Walton, H. G.	3,060 00
Ward, K. J.	3,480 00
Watt, W. R.	3,600 00
Weiss, J. G.	3,060 00
White, P. J.	3,480 00
Willcox, F.	3,720 00
Williams-Guy, G. R.	3,300 00
Wilson, C. C.	3,180 00
Wilsonsmith, R.	3,060 00
Wolfe, C. R.	3,180 00
Wright, R. I.	3,900 00
Wylie, W. A.	3,060 00
Young, H. F.	3,180 00
Quebec:	
Barry, J. J.	3,060 00
Beach, H. V.	3,780 00
Belanger, J.	3,480 00
Belanger, P.	3,060 00
Blais, J. M.	3,480 00
Boisvert, J.	3,060 00
Boivin, J. A.	3,480 00
Bolduc, C. H.	4,680 00
Bolduc, J. D.	3,900 00
Bussieres, J. M.	3,060 00
Carpentier, J. L.	3,480 00
Carrier, C. W.	4,440 00
Clavet, R.	4,440 00
Colley, G.	3,480 00
Cote, J. E.	3,180 00
Coulonval, F.	6,300 00
Croteau, P.	3,060 00
Curodeau, M. J.	3,060 00
Desjardins, J. R.	3,180 00
Faguy, J. P.	3,060 00
Faure, C. C.	3,900 00
Gagnon, J. G.	3,060 00
Garneau, J. E.	3,060 00
Gendron, R.	3,060 00
Germain, P.	3,060 00
Gingras, J. P.	3,480 00
Gingras, J. R.	3,900 00
Gourdeau, G. R.	3,600 00
Grenier, F. J.	3,480 00
Guimont, Jos. L.	3,180 00
Guimont, J. Leon	3,900 00
Hall, J.	4,680 00
Jobin, J. P.	3,060 00
Labbe, J. A.	3,060 00
Lachance, J. E.	3,900 00
Lafrance, A.	3,060 00
Lafrance, J. M.	3,480 00
Langelier, J. C.	3,300 00
Lebeuf, G.	3,780 00
Lemay, J. J.	3,060 00
Lemieux, J. H.	3,480 00
Lemieux, P.	3,780 00
Lessard, J. J.	3,180 00
Marchand, J. G.	3,780 00
Masson, J. M.	4,800 00
Mathieu, J. A.	3,480 00
Mignault, E. J.	3,480 00
Moreau, J. E.	3,300 00
Morency, F. L.	3,060 00
Nadeau, A. A.	3,060 00
Noreau, A. T.	3,060 00
Page, M.	3,060 00
Picard, P. E.	3,060 00
Poisson, P.	3,600 00
Potvin, R. J.	3,060 00
Pouliot, J. L.	4,440 00
Rondeau, M. J.	3,180 00
Ruel, J. M.	3,060 00
Simard, F. J.	3,780 00
Thivierge, J. A.	3,300 00
Tremblay, J. G.	3,480 00
Trudel, A. A.	3,060 00
Turcot, L.	3,480 00
Vaillancourt, A. L.	3,060 00
Vallee, L. J.	3,600 00
Van Boren, L. H. (Feb. 19)	3,660 00
Varin, J. L.	4,200 00
Villeneuve, J. G.	3,180 00
Voyer, G.	3,060 00
Voyer, J. G.	3,300 00
White, E. J.	3,900 00
Sherbrooke:	
Allcorn, F. H.	4,200 00
Alleyn, A. H.	3,240 00
Barre, J. N.	3,060 00
Bernier, S. E.	6,300 00
Choquette, J. R.	3,300 00
Cordeau, G. H.	3,180 00
Genest, G. P.	3,780 00
Gilham, R. A.	4,500 00
Guillery, W. (Jan. 20)	4,200 00
Harris, R. J.	3,060 00
Lamoureux, E. A.	3,060 00
Leech, H. W.	3,060 00
Legris, G. M.	3,000 00
Patenaude, F. L. (Sept. 27)	3,300 00
Rossignol, M. G.	3,480 00
Ontario	
Belleville:	
Brennan, R. J.	3,300 00
Elliott, E. W.	3,900 00
Graves, J. W.	3,540 00
Hinchey, R. R.	3,060 00
Hoard, S. S.	3,060 00
Ketcheson, A. H.	4,200 00
Lancaster, F. J.	3,480 00
MacDonald, C. H.	3,840 00
Maybee, D. E.	4,440 00
Nolan, V. A.	3,900 00
Pattrick, L. C.	3,480 00
Reid, K. L.	5,700 00
Roper, C. A.	3,300 00
Rorabeck, M. D.	3,300 00
Shier, E. M.	3,480 00
Simmons, W. G.	3,180 00
Stephenson, I.	3,600 00
Stiver, E. R.	3,840 00
Watson, J.	4,380 00
Weston, C. S.	3,720 00
Fort William:	
Aalto, A. U.	3,180 00
Bailey, J. A.	3,060 00
Blennerhassett, W.	4,440 00
Bryan, F. J.	3,180 00
Dack, L. D.	3,480 00
Drombolis, A.	3,300 00
Evans, E. B.	3,060 00
Faulkner, H. L.	3,900 00
Hill, J. L.	3,060 00
Hunter, R. J.	3,480 00
Manson, J. R.	3,180 00
McEwen, A. H.	3,180 00
McMahon, L. H.	3,300 00
Menuz, G.	3,840 00

	Salary rate
Fort William—*Concluded*	
Patrick, E. R.	3,900 00
Stitt, M. E.	3,180 00
Taylor, J. S.	3,180 00
Hamilton:	
Anderson, C. A. ...	3,420 00
Armour, J. V.	3,180 00
Arthur, H.	3,600 00
Asmussen, C. J. ..	4,440 00
Baldwin, H. J.	3,180 00
Baldwin, H. W. ...	3,900 00
Bender, R. J.	3,180 00
Best, R. A.	3,780 00
Billings, W.	3,780 00
Bouskill, D. H. ...	3,060 00
Bowman, H. S. ...	3,180 00
Breakell, H. G. (Mar. 16)	3,000 00
Brook, J.	3,180 00
Brown, A.	3,480 00
Bull, H. F.	6,000 00
Callaway, W. J. (Dec. 16)	7,800 00
Clancy, B. M. ...	3,780 00
Clancy, J. C. (Feb. 26)	3,540 00
Cockburn, R. B. ...	3,060 00
Cockburn, T. A. (Nov. 28)	3,660 00
Collins, R. A.	3,300 00
Comerford, R. J. .	4,140 00
Cottrell, W. W. ...	3,180 00
Coulter, D. M. ..	6,000 00
Crawford, C. F. ...	3,600 00
Creen, J. N.	3,900 00
Darbyson, G. C. ...	3,600 00
Davis, W. O. (Jan. 20)	5,400 00
Donahoe, F. J. ...	3,180 00
Doran, A. J. (Nov. 18)	3,240 00
Dorland, C. P.	3,060 00
Duckett, J. W. ..	3,120 00
Dutton, F. E. ...	3,180 00
Eager, R. J.	3,180 00
Edwards, A. N. ...	3,600 00
Emerton, J. H. ...	3,960 00
Eyre, A.	3,300 00
Fraser, C. G.	3,900 00
French, G. F.	3,600 00
Gibson, A.	3,060 00
Grant, W. G.	3,060 00
Greenwell, A. H. .	3,780 00
Hamilton, D. I. ..	3,780 00
Hentig, J. N.	3,060 00
Hewitson, H. O. ..	3,480 00
Hoyle, R.	4,440 00
Hunt, W. H. (Oct. 31)	3,300 00
Ironside, J. O.	3,420 00
Jarvis, A. W.	3,060 00
Jones, G. W.	3,060 00
Korman, C. R. ..	3,180 00
Lamont, J. D. ...	3,060 00
Langstaff, E. R. ..	3,060 00
Lee, F. A.	3,060 00
Madden, R.	3,780 00
Main, C. G.	3,240 00
Martin, N. K.	3,900 00
McAlpine, D. H. ..	3,060 00
McKinlay, R. S. .	3,000 00
McLay, F. A.	3,300 00
McMichael, J. C. (Oct. 23)	3,480 00
McRae, A. R. ...	3,060 00
Mellor, H. F.	3,900 00
Mercer, D. A.	3,600 00
Meyer, T. H.	3,600 00
Miller, J. H.	3,180 00
Mills, A. S.	3,180 00
Mochrie, J.	3,180 00
Moore, T. G.	3,900 00
Morris, H. A. ..	3,900 00
Morrissey, J. R. ..	4,440 00
Mulholland, J. W.	3,480 00
Nelson, R. W. ...	3,060 00
Newlands, W.	3,060 00
Nicholson, W.	3,900 00
Nicholson, Walter	4,140 00
Noxon, A. G.	3,060 00
O'Neil, T.	3,720 00
Orford, W. M.	3,480 00
O'Sullivan, J. E. ..	3,180 00
Parker, A. J.	3,300 00
Phillips, T. B.	3,060 00
Pierce, G. D.	3,180 00
Poole, H. C.	3,720 00
Precious, E. M. ..	3,300 00
Reeves, J. S.	7,200 00
Rellinger, L. F. ..	3,600 00
Richards, H.	3,780 00
Richardson, H. ..	3,180 00
Richardson, H. A.	3,600 00
Richmond, G. H. .	3,900 00
Rolland, W.	3,780 00
Ryan, F. J.	3,600 00
Schierholtz, E. G.	4,800 00
Scott, G. B.	3,600 00
Sloan, G. O.	3,180 00
Smith, K. H.	3,900 00
Taylor, N. E.	3,600 00
Thompson, W. A.	3,180 00
Tuck, H. A.	3,060 00
Weaver, A.	3,480 00
Webb, D. L.	3,600 00
Williams, F. J. ..	3,780 00
Willox, G. H. ...	3,480 00
Wilson, E. L. ...	3,600 00
Woolcott, A. O. (Sept. 19)	3,120 00
Wren, J.	4,020 00
Kingston:	
Armstrong, A. W..	3,060 00
Carson, G. E.	5,700 00
Cheeseman, H. G. .	3,420 00
Cochrane, J. J. ..	3,060 00
Cournoyea, J. A.	3,060 00
Cunningham, S. B.	3,060 00
Gummer, W. H.	3,060 00
Haffner, F. A.	3,480 00
Hepburn, H. H. ..	3,060 00
Juby, H. W.	3,060 00
Lawrence, R. J. ..	3,600 00
McNally, J. E. ...	3,300 00
McNeely, W. A. ..	3,600 00
Nicholson, W. J. ..	3,480 00
Porter, H. L.	3,720 00
Robinson, G. M. ..	3,780 00
Wallis, E. A.	3,600 00
London:	
Adams, A. E. (Dec. 16)	3,780 00
Arnold, K. A.	3,180 00
Aseltine, H. S.	3,060 00
Bacon, T. E.	3,180 00
Basham, F. W.	3,300 00
Behr, P. B.	3,240 00
Bevan, A. R.	4,200 00
Blake, W. C.	3,180 00
Booth, R. S. (May 4)	4,440 00
Brooker, L. T. (Oct. 7)	3,120 00
Burrows, H. E. ..	3,300 00
Campbell, K. A. ..	3,060 00
Carom, F. P. M. (Jan. 13)	3,300 00
Charlton, J. H. ...	3,420 00
Crich, H. E.	3,480 00
Dam, J. C.	3,060 00
Dickinson, J. M. ..	3,720 00
Donnelly, T. E. ..	4,200 00
Donohue, M. F. ..	3,780 00
Douglas, A. J. ..	4,140 00
Easton, R. L. ...	3,840 00
Ellis, A. O.	6,300 00
Ferguson, A. H. ..	3,480 00
Flood, M. N.	3,300 00
Fordham, R. S. ...	4,620 00
Gardiner, R. E. ...	3,180 00
Goodbourn, W. A.	3,840 00
Goodger, N. M. ..	3,600 00
Gorman, J. P. ...	3,060 00
Grandin, F.	3,420 00
Greenlees, F. H. ..	3,480 00
Gregory, E. T.	4,200 00
Grose, J. C.	3,780 00
Hanson, C. G.	3,300 00
Haynes, F.	3,180 00
Hodgins, M. H. ..	3,720 00
Hooey, J. W.	3,600 00
Hunt, R. C.	4,140 00
Hunter, W. E. ...	3,720 00
James, F. J.	3,060 00
Karley, H. H.	3,780 00
Knapp, G. L.	3,060 00
Knott, J. M.	3,240 00
Lee, N. F.	3,180 00
Leeming, R. P. ..	3,060 00
Leyden, C.	4,440 00
Maitland, E. A. ..	3,600 00
McArthur, C.	3,480 00
McKenzie, J. D. ..	3,300 00
McKercher, J. A..	3,300 00
Morgan, H. G. ...	3,900 00

	Salary rate
London—*Concluded*	
Nelson, L. R.	4,020 00
O'Donnell, W. T.	4,200 00
Oliver, C. C. F.	3,900 00
Orr, H. I.	6,900 00
Perkins, A. G.	3,180 00
Perry, C. E.	3,300 00
Powell, J. G.	3,060 00
Rappaport, M.	3,060 00
Robson, E. M.	3,060 00
Ross, C. G.	3,060 00
Roulston, H. J.	3,180 00
Rowden, R. S.	4,200 00
Rudd, D. S.	3,720 00
Savage, R. J.	3,420 00
Sedgwick, A. V.	4,140 00
Smith, R. W.	3,060 00
Snyder, M. S.	4,140 00
Spearman, A. E.	3,480 00
Toll, M. J.	3,600 00
Turvey, J. R.	3,360 00
Vair, H. H.	4,440 00
Vallance, A.	3,480 00
Weeks, W. J.	3,180 00
Weir, G. C.	3,480 00
Weldon, F. J.	3,900 00
Welsh, D.	3,060 00
Wigle, J. T.	5,040 00
Williams, A. L.	3,900 00
Woolley, A. C.	3,900 00
Ottawa:	
Allison, A. A.	3,300 00
Archambault, P. E.	3,480 00
Ardouin, F. G.	5,040 00
Ashe, E. L.	3,300 00
Bain, S. E.	4,020 00
Barker, J. H.	6,600 00
Beaven, H. F.	4,440 00
Blanchfield, F. H.	4,200 00
Bogart, A. N.	3,900 00
Bond, S. R.	3,780 00
Boyd, H. E. (Jan. 21)	5,700 00
Breckenridge, R. G.	3,060 00
Bullock, K. W.	3,600 00
Burkholder, L. C.	3,900 00
Burwash, H. M.	3,000 00
Cluffe, G. J.	3,300 00
Corcoran, L. F.	3,420 00
Cullinan, C. B. (Oct. 24)	4,680 00
Dagg, P.	3,060 00
Daoust, J. H.	3,060 00
Dear, J. W.	3,180 00
Delacourt, A. F.	3,720 00
Deslauriers, J. A. L.	3,300 00
Dick, P. G.	3,600 00
Dobson, M. A.	3,420 00
Ellis, D. L.	3,420 00
Evans, T. J.	3,000 00
Favrot, E. P.	3,600 00
Fellowes, K.	7,800 00
Findlay, W. F.	6,300 00
Forbes, W. N.	3,300 00
Fortier, P.	3,180 00
Garland, S.	4,440 00
Gervais, J. G.	3,060 00
Gorman, H.	3,480 00
Gossage, C. W.	3,900 00
Hagan, B. G.	3,300 00
Heggtveit, C. E.	3,180 00
Henderson, G. C.	3,540 00
Holme, C. (Jan. 13)	3,720 00
Hopper, A. L.	3,600 00
Humphreys, F. A.	4,200 00
Ingersoll, H. K.	3,600 00
Jean, J. A.	3,600 00
Keilty, J. C.	3,900 00
Keyes, P. F.	3,300 00
Lachance, J. H. L.	3,300 00
Laverdure, J. M.	5,040 00
Leach, W. R.	4,440 00
Lemieux, C. E.	3,900 00
Lindsay, J. D.	3,180 00
Lowe, N. D.	3,000 00
MacKenzie, A. T.	3,720 00
Matheson, H. M.	4,680 00
McLaughlin, D. D.	3,420 00
McMillan, A.	3,060 00
Molloy, S. G.	4,200 00
Morrisey, E. J.	3,000 00
Munroe, A. F.	4,020 00
Near, W.	3,000 00
Neville, B.	3,180 00
O'Connor, A. E.	3,840 00
Ouellette, R. S.	3,900 00
Pack, F. L.	3,780 00
Patenaude, J. C.	3,900 00
Perrott, F. R.	4,020 00
Peters, N.	4,020 00
Phair, T. H.	3,480 00
Pihl, E.	3,720 00
Pratte, J. L.	3,060 00
Pridham, H. A.	3,060 00
Primeau, C. W.	3,720 00
Rawlings, J.	3,300 00
Reinhardt, G. H.	3,420 00
Rice, G. P.	4,440 00
Robillard, J. T.	3,420 00
Ross, J. A.	3,960 00
Sharpe, H.	3,420 00
Steele, J. K.	3,420 00
Stephenson, J. J.	5,040 00
Tait, H. R.	3,060 00
Taylor, A. W.	3,480 00
Tobin, J. R.	3,600 00
Toppings, W.	3,060 00
Turgeon, E.	4,440 00
Van Dusen, F. L.	4,020 00
Villeneuve, W. M.	3,600 00
Watson, G. J.	3,420 00
Whittaker, J. K.	3,480 00
Wilkins, D. R.	3,600 00
Wilson, A. A.	3,420 00
Wiltsie, W. B.	3,060 00
Toronto:	
Abbs, F. G.	3,300 00
Adam, W. H.	4,140 00
Addison, W. F. (Apr. 2)	3,420 00
Alexander, R. C.	3,900 00
Alexander, W. K.	3,600 00
Allen, H. C.	3,480 00
Allen, R. O.	3,840 00
Allward, H.	3,600 00
Anderson, J. A.	3,480 00
Andrews, C. L.	3,600 00
Archer, C. W.	3,180 00
Archer, K. T.	3,180 00
Arthur, F. J.	3,900 00
Ashbourne, E. L.	6,600 00
Bagnall, J. M.	3,600 00
Bailey, F. R.	3,180 00
Bailey, H. A.	3,300 00
Baldwin, W. S.	3,300 00
Banning, C. R.	4,140 00
Barclay, G. F.	4,440 00
Barrett, E. A. (Nov. 16)	3,900 00
Bartlett, H. F.	4,020 00
Bates, J. H.	3,300 00
Beattie, C. M.	3,900 00
Beer, F. G.	7,200 00
Bell, W. C.	3,420 00
Birkin, J. H.	3,060 00
Bliss, W. F.	3,180 00
Boddy, E. H.	3,060 00
Bolsby, J. A.	3,060 00
Bond, F.	3,420 00
Bonner, W. G.	3,600 00
Boughner, C. T.	3,720 00
Brett, S.	3,840 00
Broley, N. F.	3,840 00
Brothers, W. G.	3,300 00
Brown, G. C.	3,180 00
Buck, A. A.	3,420 00
Cameron, D. B.	3,300 00
Cameron, R. L.	3,900 00
Campbell, A. D.	3,900 00
Campbell, D. W.	3,060 00
Catto, W. R.	3,900 00
Chamberlain, T. S.	3,300 00
Childs, B. G.	3,060 00
Clark, H. H.	3,720 00
Cole, H. N.	3,660 00
Collins, G. R.	3,420 00
Cooke, R. F.	3,420 00
Corcoran, F. G.	3,180 00
Cornfoot, K. B.	3,840 00
Cox, T. H.	3,180 00
Crammond, J. B.	3,600 00
Crawley, N. L.	3,840 00
Cumming, A. P.	3,780 00
Dales, W. M.	3,180 00
Dean, R. H.	3,600 00
Devey, C. H.	3,540 00
Devine, L. N.	3,300 00
Diegel, C. E.	3,840 00
Dimma, W. R.	3,420 00
Dinsmore, K. M.	4,200 00
Donnell, W. E.	3,060 00
Down, A.	4,140 00
Dowson, K. W.	3,180 00
Duff, J.	3,900 00
Duncan-Clark, R. B.	3,420 00

	Salary rate
Toronto—*Continued*	
Duncanson, C. R.	3,840 00
Dunkley, H. W.	4,140 00
Elliott, G. A.	3,180 00
Elliott, S. A.	3,600 00
Ellis, G. C.	3,300 00
Emerson, G. F.	3,720 00
Engers, A.	3,180 00
Falconer, D. R.	3,900 00
Farrell, G. S.	3,480 00
Farrow, E. H.	3,180 00
Fernie, D.	3,000 00
Ferris, E.	3,180 00
Finlayson, J. R. (July 3)	3,300 00
Fitzgerald, J. P.	3,840 00
Flynn, W. B.	3,600 00
Foley, C. L.	3,660 00
Folliott, W. G. (Dec. 17)	3,000 00
Foran, C. J.	4,440 00
Foweracker, H. A.	3,420 00
Fowler, H. B.	3,600 00
Fox, L. R.	3,060 00
Frampton, T. R.	3,300 00
Fraser, W. B.	3,600 00
Frith, M. L.	3,480 00
Galbraith, D. M.	3,060 00
Gale, S. E.	3,420 00
Gallagher, J.	3,420 00
Garland, H. E.	3,300 00
Gedge, T. G.	3,600 00
Gellatly, M. R.	3,840 00
Goulding, J.	3,720 00
Gowen, E. G.	3,180 00
Graham, C. N.	3,600 00
Graham, F. J.	6,000 00
Grandin, T.	4,200 00
Gray, G. E.	3,180 00
Gray, R. W.	3,720 00
Griffiths, R. W.	3,180 00
Guest, W. G. D. (Apr. 27)	4,200 00
Haight, S. G.	3,180 00
Haldi, M. R.	3,060 00
Halliwell, A.	3,300 00
Harding, F. V.	3,720 00
Hardwick L. E.	3,180 00
Harrington, B.	3,420 00
Hart, L. N.	3,060 00
Hawkins, G. S.	3,420 00
Hawkins, V. R.	3,600 00
Hawley, J. S.	3,840 00
Hawthorne, A. G.	3,180 00
Heard, H. B.	3,420 00
Hendricks, A. H.	3,420 00
Henry, C. E.	3,300 00
Hethrington, A. S.	4,800 00
Hill, H. B.	3,060 00
Hill, W. F.	3,900 00
Hislop, D. W.	3,600 00
Hopkins, F. P.	4,380 00
Hough, W. M.	3,900 00
Hume, J. S.	3,720 00
Hunt, A. M.	5,040 00
Hunter, C. J.	4,140 00
Hunter, E. J.	3,180 00
Hunter, W. C.	3,060 00
Hurst, C. E.	3,480 00
Husband, O. C.	3,300 00
Hutton, H. C.	3,180 00
Innes, J. S.	3,720 00
Inrig, W. D.	5,700 00
Jackson, W. A.	3,480 00
Jeffery, H. J.	4,140 00
Jennings, R. G.	3,600 00
Jepson, J.	3,060 00
Johnson, F. J.	3,720 00
Johnson, G. A.	3,300 00
Johnson, G. H.	4,020 00
Johnson, R. J.	3,300 00
Johnston, J. C. (Jan. 10)	3,060 00
Jones, D. G.	3,840 00
Keith, A. G.	3,180 00
Kemp, E. N.	3,720 00
Kent, A. E.	3,540 00
Kimmerly, G. W.	3,060 00
King, A. W. (Oct. 1)	3,300 00
King, O. W.	3,060 00
Kirk, R.	3,480 00
Laing, J. M.	3,420 00
Lambert, J. F.	5,040 00
Lancaster, J. S.	3,600 00
Langstone, T. W.	4,440 00
Larkin, S.	3,720 00
Latta, K. R.	3,060 00
Lawrence, D. A.	4,440 00
Leishman, G. G.	3,300 00
Leslie, E. C.	3,900 00
Lester, E. H.	3,300 00
Lewis, R. N.	5,040 00
Lewthwaite, E. E.	3,780 00
Livingston, C.	3,300 00
Lugsdin, W. R.	3,900 00
Lye, H. M.	3,840 00
Lynch, B.	3,900 00
MacDonald, G. G.	3,900 00
MacDonald, J. P.	3,720 00
MacDonell, R. G.	3,840 00
MacKenzie, C. H.	3,600 00
MacKenzie, L. V.	3,960 00
MacLennan, D. A.	3,180 00
MacLennan, I. A.	3,180 00
MacNeill, C. I.	3,600 00
Mann, A. E.	3,900 00
Marshall, J. E.	3,600 00
Mason, C. J. (Sept. 16)	4,560 00
Massie, W. H.	3,960 00
Maynard, A. H.	3,900 00
McCann, J. E. (June 1)	3,000 00
McCarthy, F. W.	4,020 00
McCuaig, K. L.	3,300 00
McCulloch, W. G.	3,600 00
McDonald, G. C.	3,960 00
McDonald, J. Arthur	5,040 00
McDonald, John A.	3,300 00
McDonald, T. A.	4,140 00
McDonald, W. D.	3,300 00
McDowell, C.	3,600 00
McEwen, R. E.	3,900 00
McFadyen, A.	3,420 00
McGinn, A. J.	3,300 00
McKenzie, N. D.	3,300 00
McLachlin, A. H.	5,280 00
McLaughlin, W. R.	3,180 00
McLean, M. S.	3,900 00
McLeod, N. R.	3,900 00
McMillan, A. L.	4,140 00
McNeely, F. G.	3,600 00
McQuillan, H. J.	3,180 00
Messias, V. F.	3,180 00
Meyers, D. C.	4,800 00
Middleton, H. K.	3,180 00
Mitchell, J. L.	3,600 00
Morehouse, J. H.	3,060 00
Morton, H.	3,840 00
Murison, F. M.	3,420 00
Murphy, M. H.	3,420 00
Nelson, F. H. (July 27)	3,240 00
Nelson, W.	3,420 00
Neun, H. J.	3,300 00
Newall, B. B.	3,900 00
Newlands, T. J.	6,300 00
Newman, F. J.	3,840 00
Nuttall, H. W.	3,720 00
O'Brien, H. M.	3,300 00
O'Reilly, J.	3,660 00
Osborne, E. G.	3,600 00
Ovenden, N. P.	3,060 00
Page, B. W.	4,020 00
Page, R. H.	4,020 00
Pagendam, W.	3,420 00
Paterson, H. D.	9,600 00
Patrick, G. M.	4,320 00
Patterson, G. N.	3,060 00
Penson, G. A.	3,060 00
Pindar, W. R.	3,600 00
Pinnington, S. G.	3,060 00
Plunkett, W. P.	3,180 00
Proctor, G. M.	3,600 00
Puddy, E. A.	3,420 00
Rae, R. B.	3,840 00
Ramsay, G. C.	3,180 00
Ramsden, F. F.	3,300 00
Rannie, C. A.	3,900 00
Reed, R. C.	3,480 00
Reesor, W. R.	3,060 00
Reid, W. D.	3,840 00
Ridge, E. A.	3,300 00
Ritchie, P. R.	3,060 00
Roberts, J.	7,200 00
Robertson, J. A.	3,720 00
Robinson, W. E.	3,900 00
Ronaldson, T. S.	3,480 00
Rooney, H. E.	3,180 00
Roschman, E. L.	3,060 00
Ross, H. M.	3,060 00

	Salary rate
Toronto—*Concluded*	
Rowe, T. R.	3,060 00
Rushforth, D. W.	3,600 00
Russell, H. C.	3,180 00
Rutherford, W. J.	3,300 00
Sampson, L. H.	3,720 00
Sanderson, G. W.	3,720 00
Scott, N. R.	3,480 00
Scott, T. J.	3,300 00
Shenson, W. G.	4,020 00
Simmons, C. E.	3,900 00
Simons, A. G.	3,420 00
Slaney, H. V.	4,440 00
Slater, R.	3,060 00
Smith, E. B.	3,900 00
Smith, E. R.	3,600 00
Smith, G. P.	3,600 00
Smith, H. B.	3,060 00
Smith, N.	3,180 00
Sneath, H. F.	3,000 00
Spence, G. L.	3,900 00
Spindole, E.	3,600 00
Staples, W. A.	4,020 00
Stead, A. E. (Sept. 7)	3,600 00
Stewart, G. A.	3,960 00
Stringer, J. W. (Oct. 1)	3,120 00
Sues, J. H.	3,600 00
Tait, S. F.	3,600 00
Taylor, J. E.	3,600 00
Thompson, W. V.	3,300 00
Todd, A. R.	3,720 00
Todd, A. S.	3,600 00
Toman, L. K.	3,900 00
Tonelli, A. J.	3,480 00
Turnbull, J.	3,480 00
Turner, L. A. (Sept. 20)	3,000 00
Turner, T. W.	3,900 00
Tyndall, C. L.	5,700 00
Ure, R. W.	4,020 00
Valmond, E.	3,840 00
Vandenbrande, R. A.	3,300 00
Van Tulleken, R. J.	3,600 00
Vint, R. R.	3,600 00
Waddell, N. (Jan. 27)	3,420 00
Wade, J. S.	3,840 00
Waghorn, J. H.	3,180 00
Wait, R. J.	3,900 00
Wallis, A. H.	3,180 00
Webb, P. F.	3,600 00
Weismiller, H. D.	3,720 00
Wesson, C. E.	3,900 00
Wheeler, W. B.	3,300 00
White, G. C.	3,900 00
Willis, J. V.	3,600 00
Willmot, C. R.	3,180 00
Wilson, G.	3,480 00
Wilson, W. M.	4,020 00
Winkie, G.	3,900 00
Wood, C. M.	3,660 00
Woodley, R. G.	4,020 00
Wright, R. A.	3,600 00
Wright, R. H.	3,420 00
Yeats, W. W.	3,300 00
Manitoba	
Winnipeg:	
Baker, W. H. (Mar. 21)	3,300 00
Bird, J. M.	3,060 00
Black, A.	3,900 00
Black, D. J. (July 9)	3,300 00
Black, W. N.	3,480 00
Blanchard, M. S.	3,060 00
Brandson, G.	3,780 00
Broadfoot, R. H.	3,180 00
Bruce, A. L.	3,060 00
Burgess, H. C.	5,040 00
Burns, J. P.	3,180 00
Burnside, N. J.	3,180 00
Bushby, A.	3,840 00
Caldwell, J.	3,480 00
Carson, J. C.	3,060 00
Chudleigh, H. E.	4,440 00
Coats, E. M.	3,060 00
Cook, J. H.	3,900 00
Cortens, J. V.	3,480 00
Crowe, J. W. (Jan. 1)	4,200 00
Dawson, W. F.	3,060 00
Dingle, R. A.	3,780 00
Dott, R. M.	4,440 00
Douglas, K. A.	3,180 00
Dunbar, R. C.	3,060 00
Edmondson, W.	3,600 00
Ellerton, S. T.	3,480 00
Elliott, T. E.	3,180 00
Ellis, J. T. (Aug. 12)	4,560 00
Essex, G.	3,180 00
Falconer, J. S.	3,060 00
Ferland, J. A.	3,060 00
Fewings, A. E.	3,780 00
Finnbogason, G.	3,180 00
Fleming, J.	3,600 00
Froud, I. T.	3,060 00
Gaudet, A. T.	3,180 00
Grant, W. C.	6,300 00
Grierson, A. I.	3,060 00
Hall, F. G.	3,060 00
Hallatt, E. H.	3,600 00
Hardy, C. R.	3,060 00
Hay, A.	3,840 00
Hetherington, W. G.	3,180 00
Heyser, E. A.	3,180 00
Howlett, B. J.	3,180 00
Hunter, J. B.	3,060 00
Hutton, J. T.	3,180 00
Ingram, L.	3,060 00
Iverach, J. A.	3,720 00
Jackson, A. S.	3,480 00
Jackson, B. R.	3,060 00
Jackson, T. C.	4,440 00
Johnson, A. B.	3,060 00
Johnson, J. E.	3,600 00
Johnston, J. A.	3,060 00
Johnston, L. H.	4,440 00
Jones, H. H.	3,060 00
Karn, F. J.	3,060 00
Kell, J. D.	3,060 00
King, R. M.	3,780 00
King, W. A.	3,060 00
Kirby, R. R.	3,060 00
Kost, J. C.	3,180 00
Lawrie, R. P.	3,900 00
Leslie, W. (Apr. 30)	3,240 00
Lillie, J.	3,780 00
Lonergan, J. B.	3,060 00
Lowery, E. W.	7,800 00
MacDonald, W. S.	3,480 00
MacNaughton, A. E.	3,060 00
Martin, A. W.	3,900 00
Matthews, H. W.	3,480 00
McAllister, J. A.	3,180 00
McFetridge, W. J.	3,060 00
McKay, M. E.	4,800 00
McKean, A. K. (Jan. 1)	3,300 00
McKerchar, D. S.	3,780 00
McPhee, A. R.	3,180 00
McPherson, W. C.	3,060 00
McQuillan, N. I.	3,420 00
McVittie, D. E.	4,200 00
Merret, H. O.	3,480 00
Mills, G.	3,420 00
Mooney, O. W.	3,900 00
Morrison, W. J.	3,300 00
Munro, G. F.	4,440 00
Murray, C.	3,180 00
Nicol, M. J.	3,780 00
Nixon, S.	3,180 00
Notman, J.	3,900 00
Parker, C. E.	3,060 00
Parkinson, C. H.	3,060 00
Parsons, D. S.	3,900 00
Partridge, H. R.	3,900 00
Pawlik, A. G.	3,900 00
Peirson, C. R.	3,600 00
Prendergast, M. J.	3,060 00
Purkis, L. G.	3,480 00
Rampton, C. A.	3,840 00
Reynolds, T. J.	3,900 00
Ritchie, W. H.	3,060 00
Robinson, A. T.	3,060 00
Rogers, J. S.	3,180 00
Schick, W.	3,060 00
Scott, C. J.	3,900 00
Scrimgeour, G. C.	3,900 00
Stark, K. B.	3,060 00
Stark, R. S.	3,600 00
Steele, J. V.	3,720 00
Taylor, A. J.	4,200 00
Thomas, P. D.	3,420 00
Thompson, D. B.	3,780 00
Thompson, S. E.	3,180 00
Vause, T. R.	3,060 00
Wadge, W. O.	5,040 00
Walker, E. B.	3,060 00
Walton, R. H.	4,440 00

	Salary rate
Winnipeg—*Concluded*	
Watson, R. M. ...	3,060 00
Weaver, L.	4,440 00
Wheeler, A.	3,060 00
Williams, L. A. ...	3,060 00
Wimmer, A. P. ...	3,420 00
Wookey, H. J. ...	5,900 00
Wylie, J.	4,380 00
Yuar, S. T.	3,180 00
Saskatchewan	
Regina:	
Anderson, M. H. ..	3,720 00
Arnall, W. J.	3,600 00
Bailey, W. H.	6,300 00
Balfour, S. A.	3,060 00
Barsky, S.	3,060 00
Borland, H. J.	3,060 00
Cates, V. R.	3,480 00
Chase, C. E. (Jan. 1)	3,420 00
Cross, F. J.	4,620 00
Davidson, A. T. ..	3,060 00
Deutscher, M. S. (Apr. 1)	3,000 00
Emmerson, R. A...	3,060 00
Flaman, J.	3,180 00
Flynn, E. G.	4,440 00
Freisen, C. B.	3,060 00
Hall, B.	3,180 00
Harrison, J. E. ...	3,180 00
Hayward, R.	3,780 00
Hing, H.	3,900 00
Holton, H. S.	3,780 00
Horne, R. B.	3,300 00
Johnson, C. A. ...	3,060 00
Johnson, M. H. ...	4,440 00
Kerr, E. T.	3,300 00
Kjeldson, J. A.	3,480 00
Lough, A. F.	3,060 00
MacRae, H. A. ...	3,180 00
Mann, L. E.	3,780 00
Martin, W. W.	3,600 00
Melynchuk, M. J.	3,180 00
Menzie, J. A.	3,180 00
Millard, H. J.	3,780 00
Miller, A. J.	3,180 00
Molter, J. P.	3,180 00
Monette, J. C. ...	3,060 00
Neatby, W. B. ...	3,480 00
Partridge, I. E.	3,060 00
Preston, K. J. ...	3,600 00
Prociuk, G.	3,600 00
Read, H. (Oct. 19)	3,000 00
Scherle, F.	3,180 00
Schmidt, P. P. ...	3,060 00
Searle, G. E.	3,180 00
Shepherd, T. H. ...	3,480 00
Stone, C. V.	3,180 00
Syme, E. G.	3,180 00
Thompson, T. W. .	3,300 00
Tissot, J. L.	3,300 00
Wahn, E. A.	3,300 00
Whiteley, A. B. ...	3,060 00
Zbitnew, N. G. ...	3,060 00
Saskatoon:	
Ayton, C. H.	5,700 00
Baker, G.	3,480 00
Barclay, J. H.	3,480 00
Barton, H. B.	3,600 00
Breese, A. E.	3,900 00
Carpani, G.	3,060 00
Chater, E. A.	3,480 00
Christie, R. P.	3,180 00
Darbellay, A. E. ..	3,060 00
Doan, F. L.	3,060 00
Dyck, H.	3,300 00
Farley, H. K.	3,900 00
Forrest, J. N.	3,300 00
Fulcher, R. F.	3,060 00
Gardner, R. L. ...	3,060 00
Goff, A. F.	3,060 00
Hamer, W. S.	3,480 00
Hardy, G. A.	3,060 00
Jenkin, J. A.	3,300 00
Kargut, G. H.	3,180 00
King, C. C.	3,180 00
MacKinnon, J. C. .	3,300 00
MacMillan, R. W. .	3,900 00
Mauchel, S. J.	3,900 00
McCormick, G. B.	3,060 00
McGillvray, C. D.	3,180 00
Morrison, G. E. ..	3,480 00
Parkinson, R. E. .	3,900 00
Scott, J. B.	3,300 00
Simmons, F. G. ...	3,120 00
Turner, N. C.	3,660 00
Wesley, J. E.	3,060 00
Alberta	
Calgary:	
Aitken, A. S.	3,060 00
Alexander, R. D. ..	3,180 00
Barton, W. I.	3,300 00
Beach, L. F.	3,180 00
Boyle, R. A.	4,200 00
Bunnin, N. W. ..	3,060 00
Burton, H. E.	3,060 00
Campbell, B.	3,060 00
Campbell, W. T. ..	3,060 00
Cantrell, C. T. ...	3,480 00
Clark, J. R.	3,060 00
Craig, D. C.	6,600 00
Cromarty, P. R. .	3,060 00
Dickson, F. L. (Jan. 1)	3,000 00
Donahue, V. L. ...	3,780 00
Donald, T. B.	3,900 00
Duffie, H. M. ...	3,780 00
Fabris, P.	4,200 00
Findlay, J. W.	3,360 00
Foster, O. L.	3,300 00
French, J. P. (Sept. 13)	3,420 00
French, W. G. ...	3,600 00
Godderis, G. A. ..	3,060 00
Graber, J. J.	3,480 00
Hall, L. S.	3,180 00
Halton, J. W.	3,600 00
Hardy, A. L.	3,480 00
Hawkes, M. G. ...	3,060 00
Holmes, F. A.	3,180 00
Hughes, P. J.	3,780 00
Irvine, J. R.	3,060 00
Johnston, A. V. ..	4,200 00
Jones, H. D.	3,060 00
King, W.	3,180 00
Larbalestier, C. H.	4,440 00
MacKenzie, A. D. .	3,780 00
Marcin, A. W.	3,060 00
McCarthy, L. G. .	3,060 00
McCormick, J. R. .	3,060 00
McElhone, W. E. .	3,780 00
McGovern, L. M. .	3,240 00
McKinley-Key, J.	3,060 00
McPhee, A. J.	3,060 00
Morrice, A.	3,900 00
Nelson, S. S.	4,200 00
Nobbs, W.	3,900 00
Norton, K. F.	3,480 00
Ontkes, L. H.	3,180 00
Paterson, A.	4,800 00
Pebbles, J. W.	3,060 00
Quinney, J. W. ..	3,300 00
Reynolds, H. E. ...	3,180 00
Roberts, F. A.	4,200 00
Robertson, G. L. .	3,480 00
Sasseville, J. T. ..	3,840 00
Sharp, D. R.	3,300 00
Shea, J. W.	3,600 00
Shedden, D. K. ...	3,060 00
Shulman, L. W. ..	3,900 00
Smith, G.	3,060 00
Sparrow, H. C. ...	4,440 00
Speerstra, W. J. .	3,180 00
Stuart, W. R.	3,600 00
Sutherland, H. R. (July 17)	3,000 00
Thompson, P. R. .	3,600 00
Toft, J. B.	3,060 00
Wilson, O. E.	3,840 00
Wright, J.	3,300 00
Edmonton:	
Assaly, A. P.	3,060 00
Bell, A. C.	3,480 00
Bennett, R. G. ...	3,060 00
Black, F. N.	3,480 00
Boulay, H. E.	3,600 00
Braun, P. D.	3,180 00
Bray, R. E.	3,180 00
Bright, G. A.	4,200 00
Carter, J. R.	3,060 00
Clouston, C. A. (May 1)	3,780 00
Cockburn, R. M. .	4,800 00
Cockroft, H. W. .	3,300 00
Cottrell, S. C.	3,180 00
Cowley, P.	3,480 00
Denney, C. D. ...	3,180 00
Dowdell, C. E. ...	3,600 00
Engberg, H. A. ..	3,300 00
Fairbrother, P. A. .	3,600 00

	Salary rate
Edmonton—*Concluded*	
Ferguson, J. K. ..	3,720 00
Gardner, C. J. (Feb. 2)	3,000 00
Greason, D. E. ..	3,300 00
Griffiths, H. A. ..	3,180 00
Hall, C. J.	3,060 00
Hunkeler, J. J. ...	3,060 00
Hutton, I. H.	3,180 00
Jewett, T. W.	3,720 00
Kellas, M. A.	3,900 00
King, R. C.	3,180 00
Knott, J. E.	3,300 00
Ladler, A. E.	4,020 00
Lasell, A. M.	3,300 00
Lilley, C. W.	3,060 00
MacDonald, H. A.	3,180 00
Magee, T. H.	3,480 00
Marshall, S. F. ...	3,720 00
Martyn, E. L. ...	3,180 00
McElroy, D. K. ..	3,060 00
McNamara, G. D. .	3,060 00
Morin, J. A.	3,180 00
Morris, N. A.	4,900 00
Morris, S. F.	3,180 00
Mowat, G. E.	3,180 00
Nicholson, R. H. .	4,200 00
Northfield, G. W. .	6,300 00
Paterson, G. P. ..	3,300 00
Perkin, C. V.	3,060 00
Powers, R. E.	3,180 00
Purvis, R. D.	3,480 00
Rae, J. M.	3,060 00
Rhyason, D. A. ...	3,180 00
Rintoul, F. W. ..	4,900 00
Robertson, C. R. .	3,660 00
Sharpe, W. D.	3,420 00
Shute, R. A.	3,720 00
Stewart, G. W. ...	4,200 00
Taylor, H. U.	3,420 00
Thivierge, J. W. ..	3,600 00
Thompson, G. D. .	3,420 00
Thomson, R. D. ..	3,900 00
Wallace, D. B. ...	3,060 00
Westlin, E. K.	3,600 00
Wharton, A. N. ..	3,900 00
British Columbia	
Vancouver:	
Adams, A. F. ...	3,840 00
Adshead, R. W. ..	3,480 00
Allan, G. K.	3,480 00
Anderson, V. C. ..	3,060 00
Anderson, W. I. ..	3,300 00
Armstrong, G. B. .	3,180 00
Bain, R. M.	4,440 00
Barraclough, C. E.	3,480 00
Beer, F. W.	4,440 00
Blain, W. A.	3,180 00
Boulton, C. E. ..	3,480 00
Boulton, O. J.	3,600 00
Breen, W. I.	3,180 00
Brennan, C. N. ..	4,800 00
Broughton, H. E. .	3,600 00
Brown, C. R. ...	5,700 00
Brown, H. P. ...	3,480 00
Brown, T. G.	3,840 00
Burnett, H. K. ..	3,900 00
Byers, J. C.	4,200 00
Campbell, A.	3,600 00
Carlisle, G. W.	4,440 00
Cater, J.	3,060 00
Charbonneau, V. D.	3,060 00
Chesters, F. H. ..	3,060 00
Child, F. J.	3,060 00
Clery, W. V.	3,900 00
Collins, T. J.	3,780 00
Colly, J. B. (Sept. 21)	3,420 00
Conlin, R. H.	3,780 00
Cooke, J. W.	3,180 00
Cowan, N. S. (Feb. 1)	4,440 00
Creighton, F. B. ..	3,060 00
Cresswell, C. F. ..	3,060 00
Crowe, R. G.	3,600 00
Cummings, J.	3,060 00
Dagg, W. H.	3,060 00
Davidson, A. M. .	3,300 00
Deakin, E. R. ..	3,180 00
d'Easum, R. E. ..	3,600 00
Derham-Wilford, E. A.	3,600 00
Devlin, B. J.	3,780 00
Doberer, D.	3,300 00
Dockerill, P. F. ..	3,840 00
Driedger, C. J.	3,780 00
Drummond, L. S. ..	4,800 00
Edwardson, H. W.	7,200 00
Enright, J. A. ...	3,300 00
Erickson, E. R. ..	3,060 00
Evans, N. D. ...	4,140 00
Ferris, B. M. ...	3,180 00
Findlay, J.	3,900 00
Forsyth, W. E. ...	3,600 00
Fox, J. H.	3,600 00
Frampton, R. A. .	3,840 00
Franks, L. L. (Mar. 1)	3,300 00
Fru, J. A.	3,060 00
Gaetz, D. G. ...	4,200 00
Gammie, A. M. ..	3,600 00
Garland, K.	3,060 00
George, R. B.	3,060 00
Gibbs, C.	3,300 00
Golumbia, S. P. .	5,700 00
Grad, L. M.	3,180 00
Grant, A.	3,180 00
Gregory-Allen, E. A.	3,180 00
Griffiths, J. O. ..	3,900 00
Hale, A. F.	3,900 00
Hall, W. T.	3,780 00
Halpin, J. G.	4,800 00
Hampton, J. S. ...	3,900 00
Harding, W. G. ..	3,900 00
Harper, C. L. ...	3,720 00
Hayter, A. W.	3,900 00
Healy, T. C.	3,060 00
Herbert, H. F.	5,700 00
Heyes, E. A.	3,600 00
Hilton, J. C.	3,060 00
Holman, K. S. ..	3,780 00
Holms, J. E.	3,180 00
Howieson, R. D. .	3,060 00
Hudson, D. B. ..	3,900 00
Insley, J. H.	4,800 00
Jacquest, D. M. .	3,060 00
Jacquest, F.	3,180 00
Johnson, H.	3,720 00
Johnson, N. (Oct. 15)	3,660 00
Johnston, W. L. ..	3,060 00
Jones, K. R.	3,780 00
Jones, T. E.	3,060 00
Jost, A. E.	3,480 00
Kellett, G. C. ...	3,780 00
King, R. J.	3,060 00
Kirkhope, H. B. ..	3,900 00
Knight, R. M.	3,060 00
Lacey, J. F. (Mar. 16)	4,200 00
Lalonde, J. A. ...	3,060 00
Laundy, C. E.	3,780 00
Leckie, K. M.	3,600 00
Lee, W. H.	3,180 00
Livingston, D. H..	3,960 00
Logan, D. G.	3,060 00
Lomness, H. W. ..	3,060 00
Lonergan, P. A. ..	5,040 00
Love, C. M.	3,780 00
Lucas, J. J.	3,780 00
Lunan, E. A.	3,060 00
Maas, F. N.	3,900 00
MacFarlane, G. R.	3,180 00
MacRae, A. J.	3,060 00
Malins, W. M. ...	3,840 00
Mann, W. T.	3,180 00
Martin, N. E.	3,420 00
Mavor, C. W. ..	4,200 00
Mawdsley, I. M. .	3,180 00
McClure, D. B. (Jan. 14)	3,600 00
McFarlane, A.	3,180 00
McGlashan, J. E. .	3,180 00
McGregor, D. A. .	3,900 00
McKenzie, D. J. ..	3,060 00
McLeod, S. B. ...	3,180 00
Middleton, R. J. .	3,780 00
Mills, A.	3,600 00
Milton, D.	3,060 00
Morgan, E. H.	3,060 00
Morris, A. V. ...	3,480 00
Morrison, A.	3,480 00
Morrison, J. H. ..	4,440 00
Offerhaus, R. H. ..	3,180 00
O'Leary, L. A.	3,060 00
Oliver, P. J.	3,060 00
Owen, J. S.	3,780 00
Perry, C. A.	4,200 00
Ponsonbyduck, W.	3,060 00
Porter, E. A. (Apr. 15)	3,600 00
Potter, L. C.	3,540 00

	Salary rate
Vancouver—*Concluded*	
Pratt, H. B.	3,960 00
Price, J. A.	4,020 00
Pukesh, M. S.	3,900 00
Rae, R. H.	3,180 00
Ralls, S. W. (Oct. 17)	3,540 00
Reiners, V.	3,600 00
Rhodes, W. A. (Apr. 18)	3,060 00
Ridgway, L. G.	3,480 00
Robb, W. H.	3,180 00
Robertson, F. A.	4,800 00
Robertson, J. S.	3,480 00
Robertson, W. S.	3,060 00
Roscoe, J.	4,320 00
Rutter, A.	3,180 00
Sanders, J. C.	3,900 00
Sankey, J.	3,180 00
Savage, A. W.	3,180 00
Scott, T. C.	3,060 00
Sharp, P. W.	3,900 00
Shearer, C. R.	3,600 00
Sheppard, D. H.	8,700 00
Simpson, G. K.	3,420 00
Smith, F. C.	3,060 00
Smith, J. B.	3,900 00
Smith, L. W.	3,780 00
Smith, M. W.	3,900 00
Smith, R. H.	3,180 00
Stevens, J. S.	4,800 00
Stewart, A. W.	3,480 00
Stewart, D. M.	3,060 00
Stonier, S.	3,060 00
Strong, D. E.	4,020 00
Stuart, A.	3,060 00
Symons, P.	3,720 00
Sypher, J. R.	3,900 00
Taylor, F.	3,180 00
Thomas, E. W.	4,560 00
Thompson, W. G.	7,200 00
Thornton, J. K.	3,600 00
Turner, G. B.	3,780 00
Venning, B. E.	3,060 00
Vickery, A. V.	3,180 00
Voorhoeve, H. C.	3,060 00
Ward, G. A.	3,060 00
Wate, W. S.	3,300 00
Watson, H. G.	4,440 00
Welsman, L. E.	3,600 00
Wickett, D. A.	3,480 00
Willcox, R. J.	3,900 00
Wood, B. F.	3,420 00
Woodcock, T. C.	3,600 00
Wright, A.	3,780 00
Yukon	
Dawson:	
Grant, C.	4,800 00
Menchions, R. G.	3,180 00

Salaried employees who received travelling expenses of $500 or over

	Travelling expenses
HEADQUARTERS ADMINISTRATION	
Allan, A. M. S.	$ 635 42
Arbuckle, R. W.	2,716 19
Archambault, A.	1,747 75
Berthiaume, R.	862 58
Brannen, W. J.	916 02
Carpentier, J. H.	924 54
Driscoll, W. J.	909 99
Hughes, R. C.	654 59
Mulroney, J. D.	1,205 15
Nolan, J. M.	1,013 72
Oltean, W.	584 71*
Putnam, L. P.	913 18
Steele, M. W.	530 55
Taillon, P. B.	2,000 52
Valin, P. E.	1,228 11
Walls, G.	770 07
DISTRICT OFFICES	
Nova Scotia	
Halifax:	
Cohn, E. P.	537 17
Jack, L. F.	1,048 47
Rutherford, D. F.	584 12
Sangster, S. A.	1,534 31
Watson, R. G.	887 17
Whelpley, F. E.	1,326 32
Sydney:	
McDonald, D. J.	1,312 42
Rhude, S. B.	559 81
Prince Edward Island	
Charlottetown:	
Johnston, O. H.	833 64
MacLean, J. G.	736 29
New Brunswick	
Saint John:	
Driscoll, E. F.	646 05
Dunn, G. E.	595 10
Estabrook, F. J.	1,179 62
Green, E. R.	705 77
Izzard, J. D.	691 40
Magee, J. P.	781 45
McCann, P. H.	1,080 00
McCully, A. B.	638 56
McGirr, G.	773 05
McKinley, E. R.	685 85
Wetmore, E. C.	696 77
Quebec	
Montreal:	
Beaulieu, J. N. A.	1,013 65
Belisle, L. P.	999 40
Boulet, L.	974 63
Chartier, C.	940 60
Clark, R. A.	997 70
Cormier, J.	901 10
Courtois, B.	527 15
Couture, R.	836 70
Decary, R. G.	1,115 95
Desabrais, P. P.	1,050 40
Dubois, H.	790 57
Gauthier, A. L. C.	944 85
Gauthier, M.	608 40
Geoffrion, R.	824 40
Gilbert, M.	807 57
Huet, J. G.	868 40
Lamarche, R.	965 05
Legault, R.	628 15
Le Moyne, G.	885 74
Leroux, G. A.	965 95
Martin, J.	1,399 49
Massue, J.	531 81
Perusse, J. B.	625 86
Provost, R.	622 95
Racine, J. H.	515 24
Robert, G.	981 96
St. Louis, J. H.	507 75
Sauve, R.	984 56
Slattery, M. J.	670 10
Steele, R. E.	787 38
Young, R. J.	828 91
Quebec:	
Barry, J.	719 94
Blais, V.	1,595 76
Davy, R. F.	1,813 75
Guay, F.	744 67
Jobin, J. P.	710 66
Labbe, A.	870 63
Legare, J. L.	828 04
Marchand, J. G.	3,101 95
Nadeau, Y.	541 73
Poisson, P.	620 13
Ratelle, J. E. Y.	1,510 39
Voyer, G.	505 35
Sherbrooke:	
Alleyn, A. H. R.	595 83
Bernier, S. E.	1,771 99
Gilham, R. A.	1,477 59
Guillery, W.	908 80
Legris, G. M.	587 60
Norton, G. H.	584 14
Ontario	
Belleville:	
Braden, A. J.	1,083 19
Kayser, G.	761 15
Knudsen, W. C.	1,158 17
Lovett, C. T.	1,067 93

	Travelling expenses
Fort William:	
Bryan, F. J.	501 71
Dennis, P. W.	632 01
Drombolis, A.	617 97
Johnson, R.	668 42
Hamilton:	
Baldwin, H. W. ..	663 79
Boyd, F. S. H. ...	877 60
Boyd, J. S. H. ...	977 94
Clynick, A. W. ...	765 55
Cockburn, R. B. ..	739 60
Down, A.	1,528 25
Duckett, J. W. ...	639 34
Ferguson, R. S. ..	1,741 24
Gubernat, S.	559 30
Harvey, G. K. ...	684 60
Hiscott, J. J.	1,508 99
Langstaff, E. R. .	537 05
Martin, N. K. ...	785 30
McIntosh, A. H. .	796 45
Munro, H. E.	903 44
Pierce, G. D.	524 95
Richmond, G. H..	646 43
Rolland, W.	652 97
Seager, J.	974 87
Smith, K. H.	511 70
Tasker, W. S.	567 79
Thompson, W. A.	1,149 86
Thomson, H. A. .	515 88
Zeats, H. T.	785 50
London:	
Belkie, G.	556 11
Carroll, J. H. ...	550 60
Duncan, W. P. ..	663 31
Elliott, F. C.	718 04
Hooey, J. W. ...	989 11
Knott, J. M.	520 78
Lee, N. F.	571 06
Rappaport, M. ..	535 00
Thompson, W. D.	927 63
Waldbrook, R. E.	611 55
Worthy, A. A. ...	1,014 17
Ottawa:	
Armstrong, G. F. .	500 80
Ashman, R. G. ..	740 66
Bond, S. R.	642 02
Breckenridge, R. G.	775 98
Brown, W. E. ...	1,160 99
Corcoran, F. L. ..	995 45
Couillard, R. M. .	542 71
Daoust, J. H. ...	586 93
Delacourt, A. F. .	644 35
Dorrance, J. S. ...	531 22
Ellis, D. L.	609 01
Evans, T. J.	523 86
Farant, A. C.	1,297 58
Favrot, E.	727 95
Fortier, P.	596 61
Forward, D. A. ...	527 14
Gervais, F. C. ...	530 67
Gorman, H.	727 23
Gossage, C. W. ..	613 40
Grigor, A.	1,125 27
Hanway, L. V. ..	1,614 91
Hudson, J. P.	1,352 93
Hughes, J. T. ...	649 42
Jamieson, J. S. ...	1,030 76
Lachance, L. H. ..	689 83
Lindsay, J. D. ...	568 87
MacKenzie, A. T.	623 92
MacMillan, A. T..	697 29
McKercher, B. ..	944 09
McMahon, F. D. .	1,538 00
Molloy, S. G. ...	530 48
Murray, A. J. ...	1,583 78
Near, W.	1,955 20
O'Regan, J. M. ..	516 31
Osborne, O. J. ...	1,523 03
Pack, F. L.	512 41
Peters, N.	892 35
Phair, T. H.	582 10
Reinhardt, G. H. .	748 56
Robillard, J. T. L.	574 56
Rooney, A. M. ..	834 89
Scott, J. G.	807 55
Turnbull, J. D. ..	810 96
Van Dusen, F. L. .	529 61
Toronto:	
McEwen, R. E. ..	577 43
Page, R. H. C. ..	584 74
Manitoba	
Winnipeg:	
Avent, J. C.	943 08
Banting, H. G. ..	705 66
Bettinson, R. F. .	503 11
Campbell, H.	688 91
Coates, E. M. ...	971 27
Comberbach, D. A.	1,200 05
Cranston, W. E. .	709 75
Dunn, J. J.	1,352 93
Ferland, J. A. ...	1,089 35
Finnbogason, G. .	891 73
Graban, F. L. ...	841 68
Hardy, L. H. ...	1,097 55
Jackson, S. H. ...	667 58
Johnston, J. A. ..	586 40
Kandia, W.	702 77
Kirby, R. R.	723 73
Lowery, E. W. ..	600 62
MacMillan, C. ...	777 60
Martin, A.	1,025 60
McCowan, G. A. .	819 19
McPhee, A. R. ...	612 94
McPherson, W. C.	592 86
Pashak, G. L. ...	807 76
Reynolds, F.	652 47
Schick, W.	785 05
Sicotte, C.	547 95
Sirrs, W. N.	512 88
Smith, C. J.	851 19
Stebeleski, A. ...	853 25
Tamblyn, C. P. ..	596 80
Thompson, S. E. .	623 01
Turnbull, K. D. .	942 36
Vause, T. R.	1,012 20
Wheeler, A.	760 73
Saskatchewan	
Regina:	
Bender, J.	1,414 68
Burton, W. H. ...	2,432 95
Clarke, W. R. ...	714 66
Cooke, E. W.	1,139 81
Cross, F.	983 90
Gamble, L. W. ..	756 60
Kerr, E. T.	695 05
Manwaring, A. ..	700 55
McLeod, A. E. ...	577 53
Melynchuk, M. ..	1,567 57
Ostrander, J. H. .	1,572 13
Preston, K. J. ...	1,048 12
Prociuk, G. W. ..	713 39
Syme, E. G.	636 23
Vollet, R. E.	1,175 11
Vollet, R. W.	721 83
Wolfe, W. A.	1,227 11
Zbitnew, N. G. ..	1,709 07
Saskatoon:	
Breese, A. E. S. ..	578 93
Dehmke, A. W. ..	555 60
Dyck, W. G.	580 48
Ewen, J. G.	707 85
Gardner, R. L. ...	524 23
Greenwood, C. M	664 33
Lotochinski, J. ..	575 97
MacDonald, S. H.	676 59
McLeod, C. L. ...	617 86
Scott, J. B.	1,796 22*
Swenson, L. P. ..	1,234 26
Calgary:	
Boyle, R. A.	1,131 65
Duffie, H. M.	627 48
Hall, R.	1,173 74
Martin, J. A. ...	1,248 75
McCraw, S. W. ...	536 60
McElhone, W. E. .	2,902 45
Paterson, A.	806 09
Wright, J.	740 22
Alberta	
Edmonton:	
Ambrose, G. W. ..	2,311 11
Bible, A. E.	908 68
Bruce, W. F.	1,282 33
Cockburn, R. M. ..	700 53
Cockcroft, G.	525 96
Dunlop, H. B.	2,104 43
Esdale, W. C. ...	532 55
Fife, C. L.	2,763 63
Graham, F. L. ...	872 45
Hunkeler, J. J. ...	560 47
Jewett, T. W. A. .	534 45
Morgan, N.	556 55
Morris, N. A.	556 69
Murray, K. G. ...	553 27

	Travelling expenses
Edmonton—*Concluded*	
Northfield, G. W. .	1,079 93
Polomark, J. W. ..	523 95
Rhyason, D. A. ...	802 45
Robertson, C. R. ..	757 12
Rymer, J. L.	744 27
Taylor, H. U.	2,007 08
Thompson, G. D. .	583 55
British Columbia	
Vancouver:	
Allison, J. G.	513 73
Barraclough, C. ...	875 79
Beer, F. W.	1,046 98
	796 13*
Brand, A.	1,968 55
Brown, C. R.	562 37
Butroid, A.	937 58*
Carney, T.	971 51
Clerkson, W. C. .	623 13
Critchley, E. V. ..	1,682 43
deLannoy, W. L. .	969 54
Dudley, G. R.	907 17
Edwardson, H. W. .	582 91
Griggs, J.	827 77
Hall, F. W.	758 23
Hall, W. T.	526 60
Herbert, H. F. ..	577 85
Livingston, D. H. .	542 05*
Mann, W. T.	711 01
Mason, C. E.	865 00
McCallum, A. E. .	812 47
McNab, L. A.	540 64
Morrison, A.	1,226 75
Parry, A. W.	695 30
Platt, G. M.	560 16
Pochailo, P.	859 10
Reid, R. R.	1,210 84
Savage, A. W.	986 58
Shattock, G. B. ...	550 35
Sheppard, D. H. ..	1,068 41
Stokes, C. H.	528 25
Sypher, J. R.	586 40
Thompson, K. W. .	1,222 31
Thompson, W. G. .	694 59
Walmsley, W. F. ..	706 58
Yukon	
Dawson:	
Fournier, N.	1,500 00†
Grant, C.	1,410 75
	1,500 00†
Gray, L. M. (Oct. 1)	1,200 00†
Livingston, D. (Nov. 1)	1,500 00†
Menchions, R. G. .	900 00†
Montgomery, S. J.	900 00†

† Living allowance, annual rate.

Suppliers receiving $10,000 or over from this Department

CUSTOMS AND EXCISE DIVISIONS

H. W. Bacon, Toronto, $21,400.73; Bell Telephone Company of Canada, Montreal, $31,836.73; Walter Blue and Company, Ltd., Sherbrooke, Que., $30,922.43; Maurice Boissonnault, Cantic, Que., $23,842.23; British American Bank Note Company, Ltd., Ottawa, $348,887.27; Gordon Campbell, Ltd., Vancouver, $18,292.71; Government of Canada, Post Office Department, $87,940.58, Department of Public Printing and Stationery, $334,397.98; Coppley, Noyes and Randall, Ltd., Hamilton, Ont., $39,293.25; Gainsborough Construction Company, Oxbow, Sask., $11,809.51; Joseph Giguere, Cookshire, Que., $25,525.22; Leach Textiles, Ltd., Huntingdon, Que., $30,363.85; Loree Manufacturing Company, Toronto, $21,142.51; Metropole Parcel Delivery, Montreal, $12,754.96; St. Arnaud and Bergevin, Montreal, $16,930.07.

TAXATION DIVISION

Bell Telephone Company of Canada, Montreal, $42,853.19; Government of Canada, Department of Public Printing and Stationery, $1,813,821.29; Canadian Corps of Commissionaires, $64,010.55; Canadian National Railways, $31,735.15; Canadian Pacific Railway Co., $32,905.60; Capital Stamp & Stationery Co., Ltd., Ottawa, $13,238.60; International Business Machines Co., Limited, Toronto, $17,196.90; McConnell, Eastman & Co., Ltd., Toronto, $73,076.30; Might Directories, Montreal, $29,542.39; Ronalds Advertising Agency, Ltd., Montreal, $43,029.25.

CANADIAN BROADCASTING CORPORATION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	3,920,804 44
Revenues—	
Ordinary	4,526 13
Net Charge	$3,916,278 31

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[2] Loans to, and Investments in, Crown Agencies—			
(e) Miscellaneous	$2,000,000 00	$1,250,000 00	$3,250,000 00

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page P—46 of this section.

GENERAL NOTE.—As the Department of Transport is responsible for the collection of licence fees, an account relating to funds derived from that source by the Corporation will be found in the Open Accounts of that Department under Deposit and Trust Accounts. Details of revenues and expenditures are in respect only of the Short Wave Station.

The Balance Sheet and Operating Statement of the Corporation are shown on page P—48.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
Miscellaneous	$ 4,526 13	$ 1,559 54

Details

Ordinary Revenue—	
Miscellaneous: Rental of International Short Wave Station dwellings, $1,567.51; rental of Radio Canada Building, Montreal, $2,491.62; rental of International Service tractor equipment, $156; sale of recordings, $75.50; royalties for *Album of Canadian Music*, $235.50	$ 4,526 13

Certified correct.

AUGUSTIN FRIGON,
General Manager, Canadian Broadcasting Corporation.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		International Short Wave Broadcasting Station:—			
P–45	307 804	Maintenance and Operation	1,828,091 89	1,508,943 30	1,268,481 98
P–45	308 805	Capital Costs	3,141,400 00	2,411,861 14	48,259 89
		Total Ordinary	$4,969,491 89	$3,920,804 44	$1,316,741 87

Votes 307 and 804 International Short Wave Broadcasting Station—Maintenance and Operation

	Estimates	Allotments	Expenditures
Performers' Fees	524,594 02	524,594 02	450,205 83
Salaries	636,818 44	612,818 44	508,879 67
News Service	48,191 50	48,191 50	43,625 13
Postage and Excise	20,953 15	25,953 15	22,764 30
Printing and Stationery	71,118 08	73,118 08	72,118 55
Rental of Accommodation	28,328 60	43,328 60	40,824 50
Telegrams, Telephones and Teletype	50,175 06	50,175 06	37,142 23
Travelling and Removal Expenses and Duty Entertainment	73,381 46	73,381 46	43,429 91
Transmission Lines	34,349 25	34,349 25	24,508 56
General Operating Overhead	119,497 89	119,497 89	89,025 45
Power	42,260 58	42,260 58	25,088 83
Tubes and Maintenance	35,611 30	35,611 30	33,154 63
Crescent Street Sackville Line	42,260 58	44,260 58	44,071 94
Improvements to Leased Properties	13,500 00	13,500 00	2,249 32
Supervision Charges	87,051 98	87,051 98	71,854 45
	$1,828,091 89	$1,828,091 89	$1,508,943 30

Payments were made to the Canadian Broadcasting Corporation under authority of PC. 8168, September 18, 1942, as amended by P.C. 128/4848, November 27, 1947.

Votes 308 and 805 International Short Wave Broadcasting Station—Capital Costs

	Estimates	Allotments	Expenditures
Capital Costs	3,141,400 00		
A Montreal—Ford Hotel Project		3,000,000 00	2,358,662 45
Other Capital Costs		141,400 00	53,198 69
	$3,141,400 00	$3,141,400 00	$2,411,861 14

P.C. 8168, September 18, 1942, authorized the construction of a high power short wave broadcasting station at Sackville, N.B., to be used to broadcast Canadian programs abroad as well as over a wider area on this continent than was possible with existing facilities, the station to be established and operated by the Canadian Broadcasting Corporation. Payments were made to the Corporation under the above authority as amended by P.C. 128/4848, November 27, 1947.

A Expenditures represented payments to the Corporation in respect of the following: purchase of Ford Hotel, Montreal, $2,000,000, and the adjoining building, $50,000, from the Ford Hotel Company; indemnity to leaseholders, $150,000; alterations to render building suitable for studio and office accommodation of the International Short Wave Service, $158,662.45.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[2] Loans to, and Investments in, Crown Agencies				
(e) *Miscellaneous*—				
Canadian Broadcasting Corporation—Loan for Capital Works	$2,000,000 00	$1,250,000 00		$3,250,000 00

A loan of $2,000,000 was made under authority of Vote 965, Further Supplementary Estimates, 1946-47, and P.C. 4958 of December 3, 1946. The amount was applied in payment of expenditures on the construction, extension or improvement of capital works of the broadcasting facilities of the Corporation, and this loan, with interest, is a charge on the revenues of the Corporation next after the charge imposed under the provisions of section 17 of the Canadian Broadcasting Act, c. 24, 1936. It bears interest at the rate of 2¾ per cent per annum commencing from date of receipt, and is to be amortized over a term of 20 years effective from January 1, 1955. Repayment is to be made in 40 equal semi-annual instalments of $65,338.62, including principal and interest, commencing July 1, 1955.

A further loan of $1,250,000 for the same general purposes was made under authority of Vote 930, Supplementary Estimates, 1948-49, and P.C. 5783 of December 15, 1948, as amended by P.C. 147 of January 12, 1949. This loan, with interest, is also a charge on the revenues of the Corporation next after the charge imposed under the provisions of section 17 of the Act. It bears interest at the rate of 3⅛ per cent per annum commencing from date of receipt and is to be amortized over a term of 20 years effective from July 1, 1956. Repayment is to be made in 40 equal semi-annual instalments of $42,262.11, including principal and interest, commencing January 1, 1957.

1948-49

PUBLIC ACCOUNTS

PART II

P

DEPARTMENT OF NATIONAL REVENUE

(Canadian Broadcasting Corporation)

APPENDIX

39882—32½

Appendix

CANADIAN BROADCASTING CORPORATION

Balance Sheet—31st March, 1949

Assets			Liabilities		
Current—			Current—		
Cash on Hand and in Bank		567,768 76	Accounts Payable	872,185 53	
Accounts Receivable—			Securities Deposited by Contractors	8,549 96	
General	651,788 93				880,735 49
Less Reserve for Bad Debts	5,000 00				
		646,788 93	Dominion of Canada—		
Dominion of Canada—			Loan 2¾% for Capital Works (authorized by Appropriation Act No. 6, 1946—Vote 965)	2,000,000 00	
Re: International Service	665,417 46		Loan 3⅛% for Capital Works (authorized by Appropriation Act No. 4, 1948—Vote 930)	1,250,000 00	
Radio Licence Fees	69,624 65				3,250,000 00
		735,042 11	Dominion of Canada—		
Accrued Bank Interest		84 52	International Service Facilities Sackville, N.B. and Montreal, P.Q. (Per Contra Account)		3,868,911 06
Investments—			Surplus—		
Dominion of Canada Bonds—Par Value $1,500,000	1,500,000 00		Capital Surplus, acquired at inception under Section 25 of "The Canadian Broadcasting Act, 1936"	494,377 16	
(Market Value $1,509,375)			Operating Surplus as at April 1st, 1948	1,611,131 21	
Accrued Interest Receivable	3,821 92		*Deduct* adjustments during year	23,055 14	
		3,453,506 24		1,588,076 07	
Fixed—			*Less* Operating Deficit 1948-1949	43,449 85	
Real Estate, Buildings, Technical Equipment, Studio and Office Furnishings, Library of Records, etc	4,932,977 91			1,544,626 22	
Less Allowance for Depreciation and Obsolescence November 2nd, 1936, to March 31st, 1949	2,449,290 61				2,039,003 38
	2,483,687 30				
Add International Service Facilities, Sackville, N.B. and Montreal, P.Q. (Per Contra Account—Dominion of Canada)	3,868,911 06				
		6,352,598 36			

Deferred Charges and Prepaid Expenses—			
Inventories—			
Expendable Stores	138,721 85		
Stationery and Printing	78,894 38		
Publications	1,006 52		
		218,622 75	
Prepaid Expenses		13,922 58	
			232,545 33
			$10,038,649 93

HARRY BRAMAH,
Treasurer.

OTTAWA, Ontario,
July 15, 1949.

$10,038,649 93

AUGUSTIN FRIGON,
General Manager.

I have examined the accounts of Canadian Broadcasting Corporation for the year ended March 31, 1949, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

CANADIAN BROADCASTING CORPORATION—*Continued*

Operating Surplus Account

1st April 1948 to 31st March 1949

Balance, 1st April, 1948		1,611,131 21
Deduct		
Loss on Sale of Dixie Property	21,932 64	
Adjustment of Equipment Values subsequent to Purchase of Radio Station CKY, Winnipeg	1,122 50	
		23,055 14
		1,588,076 07
Operating Deficit, 1948-1949		43,449 85
		$1,544,626 22

HARRY BRAMAH.
Treasurer.

Ottawa, Ontario,
July 15, 1949.

Income and Expenditures

1st April 1948 to 31st March 1949

INCOME

Licence Fees		5,135,374 65
Commercial Broadcasting		2,217,129 91
Miscellaneous		200,709 24
		7,553,213 80

EXPENDITURES

Programmes	3,817,993 39	
Engineering	1,682,339 85	
Station Networks (Wire Lines)	1,030,840 82	
Administration	368,699 60	
Press and Information	245,353 25	
Commercial Department	195,804 96	
Interest on Loans	58,788 53	
		7,399,820 40
		153,393 40
Less Allowance for Depreciation and Obsolescence		
2½ per cent on Buildings	40,380 96	
5 per cent on Equipment	156,462 29	
		196,843 25
Net Operating Deficit		$ 43,449 85

NOTE: For expenditures re International Service see separate statement.

HARRY BRAMAH,
Treasurer.

Ottawa, Ontario,
July 15, 1949.

CANADIAN BROADCASTING CORPORATION—*Concluded*

International Service Expenditures

(Recoverable from Dominion Government)

1st April 1948 to 31st March 1949

Operating Expenditures		
Performers' Fees	437,020 40	
Salaries	491,782 24	
News Service	42,921 46	
Postage and Excise	22,414 13	
Printing and Stationery	50,634 02	
Rental of Accommodation	40,151 71	
Telegrams, Telephones and Teletype	35,062 84	
Travelling, Removal and Duty Entertainment Expenses	45,198 91	
Transmission Lines	24,220 17	
General Operating Overhead	83,445 00	
Power	24,978 72	
Tubes and Maintenance	30,479 39	
Montreal—Sackville Line	43,811 36	
Improvements to Leased Properties	207 01	
Supervision Charges	69,444 74	
		1,441,772 10
Capital Expenditures		2,571,115 34
		$4,012,887 44

N.B. Sundry Revenues earned by International Service during 1948-49 amounted to $4,247.42. Such Revenues are payable to the Receiver General of Canada.

HARRY BRAMAH,
Treasurer.

Ottawa, Ontario,
July 15, 1949.

1948-49

PUBLIC ACCOUNTS

PART II

Q

POST OFFICE DEPARTMENT

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

POST OFFICE DEPARTMENT

Under authority of the Post Office Act, c. 161, R.S., as amended, and the Savings Banks Act, c. 15, R.S., the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the Department performs certain services of an agency nature for other departments (without remuneration in some instances), the most important of which are: payments on Government annuities are received; unemployment insurance stamps and radio licences are sold; and certain forms and literature issued by Government Departments are made available to the public.

Post Offices are divided into two main groups, namely, staff offices and revenue offices. The postmasters and staffs of staff offices are paid from parliamentary appropriations. Postmasters of revenue offices and their staffs, except letter carriers, are paid by salary warrant issued by headquarters of the Post Office Department and charged to Postal Revenue. Letter carriers are paid from parliamentary appropriations in all cases.

The Appendix to this Section contains the Departmental Balance Sheet as at March 31, 1949 and statement of Revenue and Expenditure for the year ended March 31, 1949.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	77,642,620 93
Revenues—	
Ordinary	80,618,402 30
Net Credit	$ 2,975,781 37

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[9] Floating Debt—			
(*d*) Outstanding Cheques and Warrants	273 60	3 46	277 06
(*e*) Post Office Account	8,689,205 74	*1,787,103 04*	6,902,102 70
[10] Deposit and Trust Accounts—			
(*a*) Post Office Savings Bank	36,226,060 22	1,515,328 40	37,741,388 62
(*c*) Miscellaneous	71,913 75	18,253 35	90,167 10
[11] Insurance, Pension and Guaranty Accounts—			
(*c*) Pension and Retirement Funds		2,847 01	2,847 01
[12] Deferred Credits	3 50	*3 50*	
[13] Sundry Suspense Accounts	383 60	744 57	1,128 17
	$ 44,987,840 41	*$ 249,929 75*	$ 44,737,910 66

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Q—14 of this section.

REVENUES

Comparative Summary

		1948-49	1947-48
Ordinary Revenue—			
A	Postal Revenue	95,957,468 91	91,613,618 43
B	*Less:* Disbursements	15,353,252 91	13,855,210 27
		80,604,216 00	77,758,408 16
C	Proceeds from Sales	3,142 98	3,879 31
D	Services and Service Fees	1,000 03	1,000 00
E	Refunds of Expenditure	6,107 72	4,311 67
F	Miscellaneous	3,935 57	1,201 92
	Total Ordinary	80,618,402 30	77,768,801 06
Special Receipts—			
G	Miscellaneous War, Demobilization and Reconversion Revenues		2,166 27
	Grand Total	$ 80,618,402 30	$ 77,770,967 33

Details

A

Postal Revenue

RECEIPTS	1948-49	1947-48	Increase or * Decrease
Ordinary Revenue—			
Postage:—			
Sale of Stamps, etc.:			
Postage stamps, registration and insurance fees, special delivery stamps, stamped envelopes, post cards, bands, wrappers, etc.	56,317,569 86	56,303,157 27	14,412 59
Postage paid in cash (without the use of postage stamps):			
Postage meter and postage register machine impressions on mail matter	26,772,032 53	23,220,055 49	3,551,977 04
Newspapers and periodicals mailed in bulk according to weight	3,771,813 74	3,346,312 05	425,501 69
Printed matter, including books, catalogues, circulars, handbills, etc., (usually mailed in bulk for general distribution)	2,147,315 50	1,646,926 11	500,389 39
Postage on gold bullion shipments to the Royal Canadian Mint and parcels of mutilated bank notes (mailed by various banks to the Bank of Canada)	67,291 34	59,845 16	7,446 18
Postage collected by special arrangements with other Government Departments, etc. This item includes postage on family allowance cheques in the amount of $513,426.47 for the fiscal year 1948-49.	556,694 62	686,055 57	129,360 95*
Payments received from foreign countries (for the calendar year 1948 or previous years):			
Postage on parcels received from other countries for delivery in Canada	149,445 74	747,273 29	597,827 55*
Transit charges on foreign mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada	343,938 19	479,544 22	135,606 03*
Total Postage	*90,126,101 52*	*86,489,169 16*	*3,636,932 36*

RECEIPTS—*Concluded*	1948-49	1947-48	Increase or * Decrease
Money Orders:—			
Commissions and revenue taxes collected from purchasers of Canadian money orders, payable in Canada and elsewhere	3,956,158 43	3,702,096 24	254,062 19
Commissions collected from foreign countries (other than the United States) for the calendar year 1948, or previous years, on foreign money orders payable in Canada	1,027 02	1,304 75	277 73*
Total Money Orders	*3,957,185 45*	*3,703,400 99*	*253,784 46*
Postal Notes:—			
Commissions and revenue taxes collected from purchasers of postal notes	466,410 77	378,797 73	87,613 04
Rental of Post Office lock boxes and drawers in Post Offices located in Federal public buildings and in buildings rented by the Federal Government, including deposits for keys, *less* refunds	857,295 17	540,812 00	316,483 17
Sale of rural mail boxes	77,500 00	67,600 00	9,900 00
Profit in exchange on postal transactions with other countries	28,972 37	35,566 32	6,593 95*
Miscellaneous Revenue Includes: payments received in the fiscal year 1948-49 from the Unemployment Insurance Commission for distributing and selling unemployment insurance stamps, $365,816 35; commissions received from the Department of Transport for radio licences sold, $14,949.90; commissions received from the Department of Labour for collection of Government annuity premiums, $28,584.65.	444,003 63	398,272 23	45,731 40
Gross Postal Revenue	95,957,468 91	91,613,618 43	4,343,850 48
B DISBURSEMENTS (Deducted from Gross Postal Revenue)			
Remuneration of postmasters and staffs paid from revenue: As at March 31, 1949, 11,699 postmasters were paid from revenue, of whom 1,061 were paid on a commission basis, and 10,638 were paid at fixed annual rates.			
Commissions on postage sales, money order sales, box rental collections, Government annuity collections and savings bank deposits	10,827,277 45	10,032,938 34	794,339 11
Rent for space occupied by post offices not located in Dominion public buildings	884,695 64	930,606 91	45,911 27*
Allowances for forwarding mail to other post offices.	96,161 81	206,414 34	110,252 53*
Allowances for receiving and despatching mails outside the usual hours of business	98,065 55	197,151 97	99,086 42*
Commissions on postal note sales	49,448 03	80,174 23	30,726 20*
Commissions on unemployment insurance stamps and impressions	55,567 12	91,451 68	35,884 56*
Total "Remuneration of postmasters and staffs paid from revenue"	*12,011,215 60*	*11,538,737 47*	*472,478 13*
Discount on postage, allowed to sub-postmasters and stamp vendors; and compensation for special delivery of letters and parcels paid to messengers	260,979 84	260,184 69	795 15
Postage on parcels mailed in Canada for delivery in foreign countries	1,932,403 65	1,774,573 94	157,829 71

DISBURSEMENTS—*Concluded*	1948-49	1947-48	Increase or * Decrease
Transit charges on Canadian mail forwarded through foreign countries and on Canadian air mail carried to foreign countries	1,042,321 97	177,132 31	865,189 66
Indemnities paid in respect of lost insured and C.O.D. parcels and registered articles	70,339 33	68,433 40	1,905 93
Commissions paid to other countries on money order business	6,532 10	6,125 46	406 64
Losses by fire, burglary, etc. The debiting hereto of losses in excess of $50 was authorized by individual Orders in Council.	29,460 42	30,023 00	562 58*
Total Disbursements	15,353,252 91	13,855,210 27	1,498,042 64
Net Postal Revenue	80,604,216 00	77,758,408 16	2,845,807 84

Other Revenue

RECEIPTS			
C Proceeds from Sales	3,142 98	3,879 31	736 33*
D Services and Service Fees	1,000 03	1,000 00	03
E Refunds of Previous Years' Expenditures	6,107 72	4,311 67	1,796 05
F Miscellaneous	3,935 57	1,201 92	2,733 65
Total Other Revenue	14,186 30	10,392 90	3,793 40
Total Ordinary	80,618,402 30	77,768,801 06	2,849,601 24
Special Receipts—			
G Miscellaneous War, Demobilization and Reconversion Revenues		2,166 27	2,166 27*
Grand Total	$ 80,618,402 30	$ 77,770,967 33	$ 2,847,434 97

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
Q–6	Stat.	Postmaster General—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
Q–6	309, 611	Departmental Administration	1,131,687 00	1,074,998 50	1,264,248 46
Q–6	310, 806	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices, and supplies and equipment for Revenue Post Offices	37,815,367 19	37,693,800 70	31,146,696 16
Q–10	311	Inspection and Investigation	1,364,074 30	1,348,701 72	1,083,026 26
Q–11	312, 612	Railway Mail Service	15,704,260 74	15,379,353 48	15,065,150 75
Q–12	313, 807, 613	Air and Land Mail Services	20,047,023 51	19,936,434 34	17,386,988 16
Q–13	314, 614	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes	2,216,930 67	2,165,418 99	1,958,804 44

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		PENSIONS AND OTHER BENEFITS			
Q–13	315*	To provide for the payment of compassionate allowances to employees injured while in the performance of their duties	5,000 00		
Q–14	615	*To authorize the Governor in Council to grant annual allowances to Gladys Irene Alice Preece and Harry Manning Preece	1 00		
Q–14	Stat.	Gratuities to families of deceased employees	31,913 20	31,913 20	26,208 00
		Expenditures: from Appropriations not required for 1948-49			353 34
		Total Ordinary	$78,328,257 61	$77,642,620 93	$67,943,475 57

* Complete title is shown in the following details.

Salary of Postmaster General, Hon. E. Bertrand, Salaries Act, c. 24, 1944 ..... $ 10,000 00
Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931 ..... $ 2,000 00

Votes 309 and 611 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	455,777 00	455,777 00	449,634 76
Allowances	1,440 00	1,440 00	116 12
Mail Bags	485,400 00	513,400 00	512,487 84
Travelling Expenses	50,000 00	46,500 00	9,495 69
Printing, Stationery and Office Equipment	91,500 00	67,200 00	63,253 22
Repairs and Upkeep of Equipment	50 00	1,350 00	1,059 86
Acquisition of Equipment	3,950 00	3,950 00	3,911 19
Telegrams and Telephones	3,000 00	3,000 00	2,455 94
Sundries	20,570 00	15,570 00	9,089 67
Publicity and Advertising	20,000 00	23,500 00	23,494 21
	$1,131,687 00	$1,131,687 00	$1,074,998 50

This vote was provided to cover: (i) the salaries and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General, the Deputy Postmaster General and the Administrative Services; and (ii) the cost of manufacturing and repairing mail bags.

As at March 31, 1949, there were 180 salaried employees being paid from this vote, of whom 120 were permanent and 60 temporary.

Votes 310 and 806 Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices

		Estimates	Allotments	Expenditures
	Salaries of Headquarters Administration	263,063 00	263,063 00	263,063 00
	Allotted from Vote 85, Salaries, etc.	10,859 34	10,859 34	10,859 34
	Salaries of Post Office Staffs	31,143,974 00	31,143,974 00	31,143,974 00
	Allotted from Vote 85, Salaries, etc.	4,603,970 85	4,603,970 85	4,603,970 85
	Allowances	3,000 00	2,500 00	561 55
	Commissions to Postmasters on Savings Bank Business	22,000 00	15,500 00	9,032 40
	Travelling Expenses	21,500 00	23,500 00	19,155 83
	Printing, Stationery and Office Equipment	658,000 00	652,000 00	614,421 24
A	Repairs and Upkeep of Equipment	100,600 00	137,600 00	131,944 17
B	Acquisition of Equipment	835,400 00	804,400 00	742,748 05
	Telegrams and Telephones	48,300 00	50,800 00	50,299 63
	Sundries	104,700 00	107,200 00	103,770 64
		$ 37,815,367 19	$ 37,815,367 19	$ 37,693,800 70

This vote was provided to cover: (i) the salaries and other expenses relating to the activities of city and other staff post offices, and of the departmental administrative unit at Ottawa which controls these offices; and (ii) the cost of supplies and equipment for revenue post offices, the postmasters of which are remunerated from Postal Revenue.

As at March 31, 1949, there were 123 salaried employees being paid from Headquarters Administration, of whom 63 were permanent and 60 temporary; and 15,116 salaried employees being paid from Post Office Staffs, of whom 10,208 were permanent and 4,908 temporary.

Payment of overtime compensation amounting to $1,034,241.88 was made under the authority of various Orders in Council to letter carriers, other employees acting as letter carriers and to those in certain classes engaged in the operating services on other than their regular duties.

A This expenditure comprises: stamping machine and postal meter rental, $28,404.28; stamping machine supplies and repairs to scales, $13,334.18; repairs to trucks and tractors, $21,044.39; gasoline and oil, $14,227.84; sundries, $54,933.48.

B A large portion of this expenditure was for uniforms, boots, etc., for postal employees, as follows: uniforms and uniform repairs, $254,056.37; caps, waterproof clothing and other accessories, $84,625.44; cash allowance for boots, $139,991.53; cloth for uniforms, $87,126.75. Cloth for uniforms is purchased by the Department and resold to uniform manufacturers. The proceeds from such sales amounting to $83,226.95 was credited to this allotment. Other expenditures were for: mechanical and sorting equipment, $141,634.88; scales, $16,531.65; stamping material, $38,542.49; trucks and tractors, $41,282.01; miscellaneous, $22,183.88.

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING ALLOWANCES PAID FROM THE ABOVE VOTE

Post Office	1948-49	1947-48	Increase
Nova Scotia			
Amherst	55,497 06	47,819 24	7,677 82
‡Antigonish	15,988 61		15,988 61
Glace Bay	62,336 60	55,207 16	7,129 44
Halifax	651,227 16	581,765 95	69,461 21
‡Kentville	17,951 00		17,951 00
New Glasgow	55,961 66	47,671 09	8,290 57
‡North Sydney	16,346 36		16,346 36
Sydney	137,250 14	118,419 01	18,831 13
Truro	101,054 57	85,334 62	15,719 95
‡Windsor	15,372 68		15,372 68
Yarmouth	26,258 67	23,444 04	2,814 63
	1,155,244 51	*959,661 11*	*195,583 40*
Prince Edward Island			
Charlottetown	121,100 30	105,538 55	15,561 75
Summerside	24,766 42	20,655 49	4,110 93
	145,866 72	*126,194 04*	*19,672 68*
New Brunswick			
‡Campbellton	35,918 18	2,166 96	33,751 22
‡Edmundston	2,094 39		2,094 39
Fredericton	112,234 71	98,388 42	13,846 29
Moncton	309,928 18	269,974 11	39,954 07
‡Sackville	14,447 70		14,447 70
Saint John	380,106 29	332,629 32	47,476 97
‡St. Stephen	2,551 01		2,551 01
‡Woodstock	16,332 82		16,332 82
	873,613 28	*703,158 81*	*170,454 47*
Quebec			
†Arvida	13,673 04	11,798 16	1,874 88
Cap de la Madeleine	13,456 14	11,586 71	1,869 43
Chicoutimi	71,413 32	57,136 89	14,276 43
Drummondville	51,100 93	38,466 60	12,634 33
Granby	53,627 32	42,434 46	11,192 86
Hull	99,999 08	81,763 73	18,235 35
Joliette	46,048 46	37,509 99	8,538 47
Jonquiere-Kenogami	59,994 13	34,900 08	25,094 05
Levis	84,259 39	69,764 84	14,494 55
Montreal	6,722,640 98	5,816,929 33	905,711 65
‡Noranda	15,153 98		15,153 98
Quebec	1,325,438 10	1,151,259 43	174,178 67
‡Rimouski	32,755 73		32,755 73

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING ALLOWANCES PAID FROM THE ABOVE VOTE—*Continued*

Post Office	1948-49	1947-48	Increase
Quebec—*Concluded*			
‡Rouyn	3,180 00		3,180 00
St. Hyacinthe	65,244 60	54,733 38	10,511 22
St. Jerome	39,664 31	33,810 09	5,854 22
St. Johns	49,489 38	40,916 19	8,573 19
Shawinigan Falls	69,914 57	55,867 47	14,047 10
Sherbrooke	198,570 83	164,137 17	34,433 66
Sorel	40,053 24	32,414 74	7,638 50
Thetford Mines	43,025 51	36,868 27	6,157 24
Trois Rivieres	139,986 80	119,259 61	20,727 19
‡Val d'Or	3,604 33		3,604 33
Valleyfield	36,351 06	29,824 85	6,526 21
Victoriaville	29,392 53	18,827 15	10,565 38
	9,308,037 76	*7,940,209 14*	*1,367,828 62*
Ontario			
Barrie	52,140 38	42,638 76	9,501 62
Belleville	86,572 52	71,081 90	15,490 62
‡Brampton	16,076 41	1,257 56	14,818 85
Brantford	183,250 41	156,288 50	26,961 91
Brockville	70,528 61	60,010 90	10,517 71
‡Burlington	11,971 68		11,971 68
Chatham	111,513 74	88,685 79	22,827 95
‡Cobourg	36,135 26	4,976 10	31,159 16
Collingwood	21,881 47	18,016 28	3,865 19
Cornwall	88,954 99	72,757 84	16,197 15
‡Dundas	26,076 21	79 56	25,996 65
‡Dunnville	13,743 87		13,743 87
‡Fort Erie	32,466 51		32,466 51
‡Fort Frances	26,891 06	804 60	26,086 46
Fort William	128,722 23	112,373 83	16,348 40
Galt	89,954 70	76,393 39	13,561 31
‡Gananoque	14,859 16		14,859 16
‡Georgetown	14,603 18		14,603 18
‡Goderich	14,332 23		14,332 23
Guelph	118,047 23	102,413 41	15,633 82
Hamilton	842,214 21	719,694 06	122,520 15
‡Huntsville	13,335 50		13,335 50
‡Ingersoll	3,290 69		3,290 69
Kenora	42,237 44	30,589 12	11,648 32
Kingston	170,755 37	143,904 13	26,851 24
Kirkland Lake	57,455 79	51,047 15	6,408 64
Kitchener	184,086 60	151,209 37	32,877 23
Leamington	37,676 14	13,887 64	23,788 50
Lindsay	59,199 54	52,135 66	7,063 88
London	606,312 57	510,849 23	95,463 34
‡Midland	3,661 81		3,661 81
‡New Liskeard	2,618 11		2,618 11
‡Newmarket	2,916 72		2,916 72
Niagara Falls	133,592 71	117,824 38	15,768 33
North Bay	97,089 01	86,610 04	10,478 97
‡Oakville	17,666 03		17,666 03
Orillia	58,035 00	50,625 34	7,409 66
Oshawa	137,896 23	111,642 42	26,253 81
Ottawa	1,645,572 07	1,442,369 53	203,202 54
Owen Sound	71,891 21	61,061 90	10,829 31
‡Parry Sound	20,871 46		20,871 46
Pembroke	46,485 95	40,390 76	6,095 19
Perth	19,263 80	16,190 98	3,072 82
Peterborough	152,151 15	126,741 87	25,409 28
‡Picton	15,465 56		15,465 56
Port Arthur	128,496 57	113,084 50	15,412 07
‡Port Colborne	34,199 86	1,817 54	32,382 32

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING ALLOWANCES PAID FROM THE ABOVE VOTE—*Continued*

Post Office	1948-49	1947-48	Increase
Ontario—*Concluded*			
‡Port Hope	28,130 26	1,020 42	27,109 84
‡Preston	32,423 90	4,686 80	27,737 10
‡Renfrew	18,179 25		18,179 25
St. Catharines	158,871 60	138,141 62	20,729 98
St. Thomas	85,857 85	72,390 82	13,467 03
Sarnia	122,977 74	103,828 78	19,148 96
Sault Ste. Marie	103,207 42	85,456 65	17,750 77
Simcoe	41,569 53	33,098 50	8,471 03
Smiths Falls	45,019 96	31,321 78	13,698 18
Stratford	91,338 71	75,810 73	15,527 98
Sudbury	137,296 42	118,356 43	18,939 99
‡Tillsonburg	3,173 25		3,173 25
Timmins	92,598 12	77,141 76	15,456 36
Toronto	7,374,575 87	6,192,270 83	1,182,305 04
‡Trenton	23,483 94	7,898 61	15,585 33
‡Wallaceburg	25,553 82	1,988 70	23,565 12
Waterloo	50,402 49	42,046 36	8,356 13
Welland	82,122 25	64,473 13	17,649 12
Windsor	466,500 78	396,040 14	70,460 64
Woodstock	75,647 67	65,422 14	10,225 53
	14,822,089 78	*12,160,848 24*	*2,661,241 54*
Manitoba			
Brandon	112,872 03	96,905 43	15,966 60
‡Dauphin	21,559 23		21,559 23
‡Flin Flon	17,967 27		17,967 27
Portage la Prairie	45,623 80	30,198 95	15,424 85
Winnipeg	1,895,597 06	1,660,687 35	234,909 71
	2,093,619 39	*1,787,791 73*	*305,827 66*
Saskatchewan			
‡Estevan	3,460 92		3,460 92
‡Melfort	3,075 00		3,075 00
Moose Jaw	237,958 37	220,167 59	17,790 78
North Battleford	51,060 89	42,937 30	8,123 59
Prince Albert	95,074 62	80,930 67	14,143 95
Regina	654,678 88	586,579 69	68,099 19
Saskatoon	390,792 65	327,212 48	63,580 17
Swift Current	42,017 83	5,111 48	36,906 35
‡Weyburn	19,126 22		19,126 22
Yorkton	36,440 71	27,737 90	8,702 81
	1,533,686 09	*1,290,677 11*	*243,008 98*
Alberta			
‡Banff	13,242 41		13,242 41
Calgary	772,558 70	661,140 96	111,417 74
‡Camrose	17,792 37		17,792 37
‡Drumheller	15,227 04		15,227 04
Edmonton	871,641 05	740,044 77	131,596 28
‡Grande Prairie	13,660 09		13,660 09
Lethbridge	134,943 36	112,945 96	21,997 40
Medicine Hat	107,322 55	99,486 60	7,835 95
‡Red Deer	10,481 37		10,481 37
	1,956,868 94	*1,613,618 29*	*343,250 65*
British Columbia			
‡Chilliwack	27,485 30		27,485 30
‡Courtenay	1,943 40		1,943 40
‡Cranbrook	4,101 18		4,101 18
‡Duncan	18,592 73		18,592 73
Kamloops	59,352 72	49,998 57	9,354 15
Kelowna	59,609 69	36,523 98	23,085 71
Nanaimo	69,746 48	58,542 74	11,203 74
Nelson	58,487 85	50,924 47	7,563 38
New Westminster	289,078 32	236,597 62	52,480 70

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING ALLOWANCES PAID FROM THE ABOVE VOTE—*Concluded*

Post Office	1948-49	1947-48	Increase
British Columbia—*Concluded*			
‡Penticton	55,779 62	1,884 96	53,894 66
‡Port Alberni	41,505 36	928 06	40,577 30
‡Prince George	23,922 46		23,922 46
Prince Rupert	46,643 07	45,856 76	786 31
Trail	66,020 84	56,167 50	9,853 34
Vancouver	2,487,432 01	2,041,268 95	446,163 06
‡Vernon	48,747 16	742 42	48,004 74
Victoria	464,280 89	393,423 18	70,857 71
	3,822,729 08	*2,972,859 21*	*849,869 87*
Yukon			
Dawson	10,928 01	10,789 41	138 60
White Horse	25,664 77	20,856 53	4,808 24
	36,592 78	*31,645 94*	*4,946 84*
	$ 35,748,348 33*	$ 29,586,663 62	$ 6,161,684 71

*Reconciliation with allotments:

Salaries of Post Office Staffs		31,143,974 00
Allotted from Vote 85, Salaries, etc.		4,603,970 85
Allowances		561 55
		35,748,506 40
Less allowances paid to headquarters employees		158 07
		$ 35,748,348 33

‡Salaries of letter carriers only are paid from the appropriation, the remainder of the staff being paid from Postal Revenue.

‡The change in status of these offices resulted in the payment from the appropriation of the salaries of the inside staffs, and of letter carriers where letter carrier service was inaugurated.

Vote 311 Inspection and Investigation

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	116,316 00	116,316 00	116,178 54
Salaries of District Office Staffs	1,052,345 00	1,052,345 00	1,052,345 00
Allotted from Vote 85, Salaries, etc.	26,213 30	26,213 30	26,213 30
Allowances	300 00	2,700 00	1,943 60
Travelling Expenses	86,500 00	83,200 00	77,257 12
Printing, Stationery and Office Equipment	52,500 00	54,100 00	48,851 35
Repairs and Upkeep of Equipment	16,100 00	16,100 00	14,490 05
Acquisition of Equipment	9,100 00	4,100 00	3,468 25
Telegrams and Telephones	2,500 00	3,300 00	2,853 37
Sundries	2,200 00	5,700 00	5,101 14
	$1,364,074 30	$1,364,074 30	$1,348,701 72

This vote was provided to cover salaries and other expenses relating to the activities of the supervisory staff at Ottawa which controls this service, and of the various district office staffs whose duty it is periodically to inspect post offices, investigate irregularities and administer the services employed in respect of the carriage and delivery of mails.

As at March 31, 1949, there were 51 salaried employees being paid from Headquarters Administration, of whom 35 were permanent and 16 temporary; and 525 salaried employees being paid from District Post Office Staffs, of whom 416 were permanent and 109 temporary.

Votes 312 and 612 Railway Mail Service

		Estimates	Allotments	Expenditures
	Salaries of Headquarters Administration	77,340 00	77,340 00	76,592 63
	Salaries of Railway Mail Service Staffs	3,337,980 00	3,334,980 00	3,334,980 00
	Allotted from Vote 85, Salaries, etc.	97,280 74	97,280 74	97,280 74
	Allowances	1,560 00	1,410 00	33 20
A	Mileage Allowances	600,500 00	600,500 00	594,014 07
B	Mail Service by Railway	8,740,000 00	8,740,000 00	8,682,290 83
C	Mail Service by Steamboat	2,765,000 00	2,740,000 00	2,512,115 95
	Travelling Expenses	7,000 00	7,000 00	4,035 19
	Printing, Stationery and Office Equipment	71,000 00	96,000 00	70,402 11
	Repairs and Upkeep of Equipment	2,050 00	2,050 00	940 46
	Acquisition of Equipment	1,600 00	2,600 00	2,184 92
	Telegrams and Telephones	650 00	650 00	58 35
	Sundries	2,300 00	4,450 00	4,425 03
		$ 15,704,260 74	$ 15,704,260 74	$ 15,379,353 48

This vote was provided to cover: (i) the cost of mail service by railway and steamboat, and (ii) the salaries and other expenses of railway mail clerks and the staffs of the administrative units at Ottawa which control this service.

As at March 31, 1949, there were 33 salaried employees being paid from Headquarters Administration, of whom 23 were permanent and 10 temporary; and 1,282 permanent salaried employees being paid from Railway Mail Service Staffs.

A Mileage allowances consist of payments of one cent per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.

B Payments were as follows (the figures in parentheses represent withholdings, credited to the Receiver General, in connection with Government-subsidized lines over which free transportation of Government mail must be supplied, within certain limitations, by the companies concerned): Algoma Central and Hudson Bay Railway Co., Sault Ste. Marie, Ont., $4,043.96 ($4,043.96); British Columbia Electric Railway Co., Vancouver, $5,265.85; Canada and Gulf Terminal Railway Co., Rimouski, Que., $2,494.92 ($2,494.92); Canadian National Railways, Montreal, $3,993,517.43 ($36,946.88); Canadian Pacific Railway Co., Montreal, $4,313,568.44 ($90,995.69); Gallagher Transportation Co., Hope, B.C., $4,051.50; Great Northern Railway Co., St. Paul, Minn., U.S.A., $13,180.21; Greater Winnipeg Water District, Winnipeg, $1,144.48; London and Port Stanley Railway, London, Ont., $1,778.81; Michigan Central Railroad Co., New York, N.Y., $14,371.50; Montreal and Southern Counties Railway Co., Montreal, $3,017.32; Napierville Junction Railway Co., Montreal, $7,913.29 ($5,146.83); New York Central Railroad Co., New York, N.Y., $15,341.93; Niagara, St. Catharines and Toronto Railway Co, Toronto, $1,495.02; Northern Alberta Railways Co., Edmonton, $92,942.51 ($3,756.09); Northern Pacific Railway Co., St. Paul, Minn., U.S.A., $8,615.09; Ontario Northland Railway, North Bay, Ont., $84,031.47; Pacific Great Eastern Railway Co., Vancouver, $18,431.68; Quebec Central Railway Co., Sherbrooke, Que., $57,919.52 ($6,520.46); Quebec Railway, Light and Power Co., Quebec, $5,407.71; Temiscouata Railway Co., Riviere du Loup, Que., $11,546.61; Toronto, Hamilton and Buffalo Railway Co., Hamilton, Ont., $8,146.08; White Pass and Yukon Route, Railway Division, Seattle, Wash., U.S.A., $8,000; sundry payments, each under $1,000, $6,065.50.

C Payments were as follows: Alcoa Shipping Co., Ltd., Montreal, $4,027.75; Anticosti Shipping Co., Montreal, $3,480; Barkley Sound Transportation Co., Port Alberni, B.C., $3,402.45; British Columbia Pulp and Paper Co., Port Alberni, B.C., $3,000; Government of Canada, National Harbours Board, $49,737.45; Canadian Australasian Lines, Ltd., Vancouver, $35,115.91; Canadian Blue Star Lines, Ltd., Vancouver, $8,116.50; Canadian National Railways for Canadian National Steamships (Pacific), Winnipeg, $11,871.10; Canadian Pacific Railway Co., Montreal, $120,276.35; Canadian Pacific Steamships, Ltd., Montreal, $930,003; W. R. Carpenter (Canada) Ltd., Vancouver, $2,845.11; County Line Ltd., Montreal, $16,560; Cunard Donaldson Ltd., Montreal, $786,198.82; The Deer Island and Campobello Mail Service, Lords Cove, N.B., $7,925; Dingwall Cotts and Co., Ltd., Vancouver, $2,260.79; Dodwell and Co., Ltd., Vancouver, $1,575.81; Elder Dempster Lines, Ltd., Montreal, $8,133.75; Empire Shipping Co., Ltd., Vancouver, $15,269.23; Furness, Withy and Co., Ltd., Saint John, N.B., $122,291.83; Georgian Bay Tourist Co., Midland, Ont., $1,398; Gulf Lines Ltd., Vancouver, $3,255; Harbour Navigation Co., Ltd., Indian River, B.C., $2,100; Huntsville, Lake of Bays and Lake Simcoe Navigation Co., Huntsville, Ont., $5,252.42; Leonard R. Jones, Harrington Harbour, Que., $1,920; Norman Jones, Harrington Harbour, Que., $1,350; H. E. Kane and Co., Halifax, $1,159.50; Kerr Steamships Ltd., Montreal, $3,886.50; H. Lacroix, Trois Rivieres, Que., $1,500; Raoul Leclerc, Lachevrotiere, Que., $2,020; Jos. A. Lefebvre, Batiscan, Que., $1,060; March Shipping Agency, Ltd., Montreal, $8,149.50; McLean Kennedy Ltd., Montreal, $64,215.22; Montreal Shipping Co., Ltd., Montreal, $128,214.14; Muskoka Lakes Navigation and Hotel Co., Gravenhurst, Ont., $8,000; Ontario Northland Boat Lines, North Bay, Ont., $1,011; Pickford and Black, Ltd., Halifax, $4,067.08; Shipping Ltd., Montreal, $3,681; Estate of Alfred Sirois, Les Escoumains, Que., $2,393.38; La Traverse de Levis, Ltée., Quebec, $15,000; La Cie de la Traverse du St. Laurent, Ltée, Sorel, Que., $1,260; Union Steamships, Ltd., Vancouver, $107,159.42; United States of America, Postmaster General, Washington, D.C., $2,227.91; sundry payments, each under $1,000, $9,745.03.

Votes 313, 807 and 613 Air and Land Mail Services

		Estimates	Allotments	Expenditures
	Salaries	122,384 00	127,384 00	127,384 00
	Allotted from Vote 85, Salaries, etc.	3,393 51	3,393 51	3,393 51
	Allowances	420 00	420 00	66 40
A	Mail Service by Air	7,758,176 00	7,783,176 00	7,772,492 33
B	Mail Service by Ordinary Land Conveyance, including Rural Mail Delivery	11,980,000 00	11,929,000 00	11,859,213 20
	Travelling Expenses	1,500 00	1,500 00	903 40
	Printing, Stationery and Office Equipment	40,000 00	55,000 00	46,113 12
	Repairs and Upkeep of Equipment	15,000 00	15,000 00	7,779 27
	Acquisition of Equipment	15,000 00	15,000 00	4,126 31
	Telegrams and Telephones	300 00	300 00	227 63
	Sundries	850 00	850 00	795 47
	Publicity	50,000 00	51,000 00	50,133 89
C	Rural Mail Delivery Boxes	60,000 00	65,000 00	63,805 81
		$ 20,047,023 51	$ 20,047,023 51	$ 19,936,434 34

This vote was provided to cover the cost of (i) the carriage of mail by air, rural mail delivery, mail stage services, movement of mail between post offices and railway stations, and collections from street letter boxes; and (ii) the salaries and other expenses of the administrative unit at Ottawa, which controls these services.

As at March 31, 1949, there were 50 salaried employees being paid from this vote, of whom 30 were permanent and 20 temporary.

A Payments were as follows: Austin Airways, Ltd., Toronto, $3,800; Callison Flying Service, Dawson, Y.T., $1,900; Canadian Pacific Airlines, Ltd., Montreal, $1,392,101.55; Central British Columbia Airways, Ltd., Fort St. James, B.C., $2,847.35; Central Northern Airways, Ltd., Winnipeg, $33,685.23; Leavens Bros. Air Services, Ltd., Toronto, $9,288.42; Maritime Central Airways, Ltd., Charlottetown, $158,201.54; Northern Airways Ltd., Carcross, Y.T., $3,341.20; Queen Charlotte Airlines, Vancouver, $1,170; Saskatchewan Government Airways, Prince Albert, Sask., $7,544.83; Taku River Gold Mines, Tulsequah, B.C., $1,072.50; Trans-Canada Air Lines, Montreal, $6,152,753, of which $1,122,946.83 was in respect of trans-Atlantic air mail services; Yukon Airways, Ltd., White Horse, Y.T., $2,450; sundry payments, each under $1,000, $2,336.71.

The arrangement between the Postmaster General and Trans-Canada Air Lines as authorized by P.C. 531, February 15, 1946 and P.C. 4223, October 17, 1947 for the conveyance of mails by air over designated routes in Canada and between Canada and Newfoundland and Canada and the United States provided for payment at the rate of 1·1 mills per mail-pound mile, plus additional payments not in excess of $650,000 per annum. Payments for the period April 1 to June 30 were made in accordance with this arrangement. On July 1, 1948 an all-up mail service was inaugurated under which first-class mail prepaid at ordinary rates of postage with prescribed limits of weight would be given air conveyance when delivery could be expedited. P.C. 2761, June 17, 1948 authorized an arrangement in lieu of the above under which the Company would be paid $450,000 per month for the existing service and for all-up service in Canada from the date of commencement of such service until the end of the current fiscal year.

P.C. 532, February 15, 1946 authorized the Postmaster General to arrange with Trans-Canada Air Lines for the carriage of mails on the Canadian Government Trans-Atlantic Air Service, from January 1, 1946 at a rate of $7.75 per pound. By mutual agreement, this rate was reduced to $4.83 per pound, effective March 15, 1947.

P.C. 2184, May 18, 1948 authorized payment at the rate of 20 cents per mile for the operation of side services between certain post offices and airports on Trans-Canada Air Line routes. Payment for these services was made from Mail Service by Land allotment.

B Following is a statement showing by Districts and services the expenditures from this allotment:

District	Rural Mail delivery routes	Side services	Stage services	City services	Total 1948-49	Total 1947-48
Halifax	257,864 60	83,984 92	286,780 26	96,116 21	724,745 99	675,570 07
Charlottetown	156,669 69	19,003 66	7,749 09	13,804 16	197,226 60	174,138 54
Saint John	317,029 54	69,262 59	145,675 48	73,015 19	604,982 80	545,892 77
Quebec	552,585 09	140,228 27	376,529 65	181,645 10	1,250,988 11	1,087,431 75
Montreal	717,617 80	119,792 10	145,091 05	672,602 39	1,655,103 34	1,504,672 60
Ottawa	676,043 65	69,887 57	132,578 87	173,505 20	1,052,015 29	954,464 64
Toronto	606,989 67	92,753 99	72,686 25	842,254 76	1,614,684 67	1,412,921 59
London	867,478 89	78,069 24	83,466 23	221,627 07	1,250,641 43	1,133,398 55
North Bay	95,243 51	84,253 28	102,244 60	65,473 73	347,215 12	311,070 39
Winnipeg	126,633 46	126,661 62	99,659 06	190,793 90	543,748 04	485,275 01

District	Rural Mail delivery routes	Side services	Stage services	City services	Total 1948-49	Total 1947-48
Moose Jaw	32,666 61	111,033 98	74,452 52	51,276 21	269,429 32	243,200 87
Saskatoon	75,440 96	127,059 54	96,172 47	46,875 78	345,548 75	317,550 08
Edmonton	129,581 44	109,860 95	125,952 36	90,634 38	456,029 13	422,852 12
Calgary	63,971 76	84,149 60	80,390 65	85,988 31	314,500 32	276,826 11
Vancouver	205,811 45	81,624 10	181,412 61	567,015 72	1,035,863 88	903,874 49
Yukon			64,923 03		64,923 03	49,380 95
Headquarters		131,567 38			131,567 38*	100,289 52*
	$4,881,628 12	$1,529,192 79	$2,075,764 18	$3,372,628 11	$ 11,859,213 20	
The comparable totals for the fiscal year 1947-48 were as follows	$4,425,498 06	$1,411,838 14	$1,865,372 48	$2,896,101 37		$ 10,598.810 05

* Paid from Ottawa for side services between certain airports and post offices on Trans-Canada Air Mail routes.

C Proceeds from sales of these boxes to individuals are credited to Postal Revenue.

Votes 314 and 614 Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes

	Estimates	Allotments	Expenditures
Salaries	1,354,944 00	1,269,944 00	1,269,944 00
Allotted from Vote 85, Salaries, etc.	33,646 67	33,646 67	33,646 67
Allowances	2,140 00	440 00	232 14
Travelling Expenses	1,000 00	1,000 00	339 51
Printing, Stationery and Office Equipment	100,000 00	118,000 00	114,291 91
Repairs and Upkeep of Equipment	123,000 00	102,000 00	101,891 28
Acquisition of Equipment	2,000 00	2,000 00	1,983 30
Telegrams and Telephones	1,000 00	1,000 00	111 91
Sundries	6,200 00	5,900 00	4,959 88
Money Order Forms	98,000 00	123,000 00	88,404 72
Manufacture of Postage Stamps	465,000 00	525,000 00	517,505 49
Printing of Postal Notes	30,000 00	35,000 00	32,108 18
	$2,216,930 67	$2,216,930 67	$2,165.418 99

This vote was provided to cover: (i) the salaries and other expenses of the staff of the Financial Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from the sale of postage, money orders and postal notes, and the operations of the Post Office Savings Bank, and (ii) the cost of postage stamps, postal notes and money order forms.

As at March 31, 1949, there were 621 salaried employees being paid from this vote, of whom 360 were permanent and 261 temporary.

PENSIONS AND OTHER BENEFITS

Vote 315 To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council. $ 5,000 00

Expenditures nil

Vote 615 To authorize the Governor in Council to grant, subject to the Civil Service Superannuation Act, except paragraph (c) of subsection (2) of section 9 thereof, (a) to Gladys Irene Alice Preece, widow of the late Harry Askam Preece, who was a contributor under the Civil Service Superannuation Act and who died on November 24, 1947, an annual allowance at the rate of $377.78, commencing November 25, 1947; and (b) to Harry Manning Preece, minor son of the late Harry Askam Preece, an annual allowance at the rate of $75.56, commencing November 25, 1947.....$	**1 00**
Expenditures.....	**nil**

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. .....$ 31,913 20

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	998 39	774 62
Previous Years—Collectable	144 38	899 22
—Uncollectable	27,684 56	27,684 56
	$ 28,827 33	$ 29,358 40

Details of previous years—Uncollectable were given on page Q-13, Public Accounts, 1948.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				
A Outstanding Imprest Account Cheques —Post Office	273 60	66 31	69 77	277 06
B (c) Post Office Account	8,689,205 74	614,502,163 54	612,715,060 50	6,902,102 70
	8,689,479 34	614,502,229 85	612,715,130 27	6,902,379 76
[10] Deposit and Trust Accounts				
C (a) Post Office Savings Bank	36,226,060 22	12,038,638 16	13,553,966 56	37,741,388 62
(c) Miscellaneous—				
D Contractors' Securities—Cash, Post Office	71,913 75	69,280 97	87,534 32	90,167 10
	36,297,973 97	12,107,919 13	13,641,500 88	37,831,555 72
[11] Insurance, Pension and Guaranty Accounts				
(c) Pension and Retirement Funds—				
E Retirement Fund—Post Office			2,847 01	2,847 01
[12] Deferred Credits				
F Pay-list Deductions—Post Office	3 50	48,649 23	48,645 73	
[13] Sundry Suspense Accounts				
G Unclaimed Cheques Suspense—Post Office	383 60	9 32	753 89	1,128 17
	$ 44,987,840 41	$626,658,807 53	$626,408,877 78	$ 44,737,910 66

A At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is recouped in the usual way and this account adjusted concurrently.

B The Post Office Account is a composite balance representing the difference between the values of certain of the recorded assets and liabilities of the Post Office Department.

C Credits consist of: deposits, $12,843,954.23, and interest credited to the accounts, $710,012.33. Debits represent withdrawals. Included in the closing balance is an amount of $29,407.11 which represents the cash portion of the Post Office Guarantee Fund, (which is administered by the Postmaster General). The remaining portion of this Fund consists of securities amounting to $401,500 held in the custody of the Minister of Finance.

D Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1948-49, bonds so held in respect of the Post Office Department amounted to $6,300.

Bonds amounting to $123,100 are also held in the custody of the Minister of Finance as security for the payment of postage on mail matter.

E The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the Office of the Comptroller of the Treasury. This change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through the various Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balances at that date as finally established in the Department of Finance account.

Credits in Retirement Fund—Post Office comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of each employee. Debits represent payment of the amount to his credit on resignation or death or, if the temporary employee is made permanent, either a refund of his contribution or transfer of the amount to the Department of Finance Superannuation account.

The transfer to this account of the credit balance from the Department of Finance—Retirement Fund Civil Service account will be effected in the fiscal year 1949-50.

F Deductions for Canada Savings Bonds from the earnings of mail contractors and from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department concerned.

G All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was $500 or over.

The second list contains the names of employees receiving annual salaries of less than $3,000 who received travelling or removal expenses of $500 or over. Removal expenses are indicated by an asterisk.

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
OTTAWA—HEADQUARTERS ADMINISTRATION		
Turnbull, W. J., Deputy Postmaster General	$ 12,000 00	$ 564 01
Adamson, W. D.	5,040 00	
Anderson, G.	3,300 00	
Aubry, J. O.	3,060 00	
Avery, G. C. (Mar. 31)	8,000 00	
Barry, N. T. (Feb. 27)	3,420 00	
Beauvais, J. E.	4,560 00	
Begin, J. P. A.	3,180 00	
Bingleman, C. E.	3,420 00	
Black, B. E.	3,600 00	
Boreham, C. C.	3,300 00	
Bourgault, M. L.	3,300 00	
Bourgeau, W. J.	3,060 00	
Boutin, N. R.	5,340 00	827 34
Boyd, E. D.	3,660 00	
Boyle, G. A.	5,040 00	658 57
Brazeau, J. H.	3,300 00	

	Salary rate	Travelling expenses
Brazeau, P. K.	3,060 00	
Brenot, G. H.	4,440 00	
Budden, A. N.	5,040 00	
Callahan, W. L.	3,300 00	
Campbell, J. B.	3,600 00	
Cantin, J. J.	3,060 00	
Cantin, L.	3,060 00	
Carpenter, J. R.	3,780 00	
Carriere, J. S.	3,060 00	
Charbonneau, W. W.	3,120 00	
Charlebois, C. J.	3,300 00	
Chartrand, S. C.	4,200 00	966 94
Chene, J. E.	3,060 00	
Choquette, B. R.	3,180 00	
Christensen, E.	3,060 00	
Clarke, G. H.	6,300 00	633 38
Coady, J. P.	3,660 00	
Cole, C. L.	3,120 00	
Colpman, F. J.	4,380 00	
Cooke, M. W.	3,060 00	
Coutts, W. F.	4,740 00	
Craig, J. N.	3,960 00	
Dagg, A. E.	3,060 00	
Daze, C.	3,960 00	
Demers, J. E.	3,660 00	
Doucet, J. J.	3,660 00	
Dunn, F. B.	3,900 00	
Edgar, M. H.	3,060 00	
Elson, C.	3,060 00	
Farrell, B. J.	5,040 00	
Ford, A.	3,060 00	
Fortune, H. J.	3,960 00	
Gagnon, J. L.	6,000 00	561 57
Germain, L.	8,000 00	
Gibson, A. M.	6,600 00	710 80
Gilbert, F.	4,440 00	
Giroux, J. O.	3,120 00	
Gosselin, J. R.	3,060 00	
Gueguen, J. L.	3,060 00	
Hadden, R. A.	3,180 00	
Hall, R. E.	4,320 00	
Halpin, E. J.	3,120 00	
Hancock, E. H.	4,740 00	
Handy, R. H.	5,040 00	
Hearty, W.	4,020 00	
Heath, W. A.	3,180 00	
Heroux, J. A.	3,060 00	
Herring, G.	8,000 00	
Hill, G. A.	4,020 00	
Hill, R. (June 6)	4,800 00	
Hiney, E. M.	3,780 00	
Holland, H.	3,180 00	
Hornidge, R. F.	3,060 00	
Howard, C. F.	3,180 00	
Irving, K. H.	5,040 00	
Isabelle, J. J.	3,000 00	
Jette, J. D.	3,540 00	
Johnston, L. E.	3,060 00	
Jolliffe, F. E.	5,100 00	
Kenyon, T. H. (Oct. 22)	4,200 00	
Lachaine, J. R.	3,300 00	
Lally, J. P.	3,540 00	
Lalonde, A.	5,040 00	
Larkin, F. D.	3,060 00	
Leclerc, J. E.	4,440 00	
Leger, O.	4,080 00	
MacDonald, N. H.	5,040 00	
MacLarty, D.	3,420 00	
MacLean, W. M.	3,060 00	
MacNabb, R. H.	6,600 00	1,192 13
Macneill, G.	3,780 00	
Martin, J. B.	3,060 00	
Matton, R.	3,120 00	
McDonald, T. D.	3,900 00	
McEachern, W. C.	6,300 00	845 97
McFarlane, A.	5,040 00	
McGahey, J. H.	3,180 00	
McGreevy, M.	3,300 00	
McLachlin, G. R.	3,180 00	
McLaughlin, F. W.	3,060 00	
McManus, T. P.	3,180 00	
McRae, G. M.	3,660 00	
McVicar, A. W.	3,300 00	
Mills, I.	3,060 00	
Mills, L. J.	6,600 00	
Mitchell, J.	3,300 00	
Moloughney, J. P.	3,060 00	
Moorhouse, S.	3,060 00	
Morais, J. C.	3,600 00	
Morin, J. N.	3,720 00	
Mullin, A. C.	3,720 00	
Murphy, W. H.	3,060 00	
Noonan, J. H.	3,300 00	
O'Byrne, K. D.	3,300 00	
O'Hagan, A. W.	3,720 00	
O'Halloran, W. H.	4,380 00	
O'Hara, J. J.	5,640 00	
Page, J. E.	3,180 00	
Page, P. E.	3,060 00	
Peake, C. C.	3,180 00	
Pearl, H. N.	5,040 00	
Pelletier, E.	3,540 00	
Pelletier, J. P.	3,180 00	
Pheasant, F. W.	3,960 00	
Pothier, A. S.	5,040 00	
Potts, A. H.	5,100 00	
Pouliot, J. A. (Apr. 1)	6,000 00	
Rainboth, D.	3,060 00	
Renwick, H.	4,260 00	
Robillard, A. P.	3,180 00	
Rodriguez, E.	4,440 00	
Ross, G. W.	5,040 00	
Rowe, C. A.	3,180 00	
Ryan, J. H. (June 15)	3,480 00	
St. Louis, P. N.	3,060 00	
Simpson, J.	3,060 00	
Sparks, F. R.	3,780 00	
Stubbs, H. A.	3,420 00	
Taylor, W. T.	3,300 00	
Tedford, W. C.	3,840 00	
Thibault, O. E.	3,060 00	
Tobin, C. W.	3,600 00	
Tubman, R. F.	3,780 00	
Underwood, E. J.	8,000 00	
Valiquette, J.	3,060 00	
Warwick, A. J.	3,840 00	
Waterman, F. W.	3,000 00	
Wawanolet, O.	3,180 00	
Weston, T.	3,780 00	
Wilkins, L. M.	3,360 00	
Yetts, M.	3,840 00	

POST OFFICES AND DISTRICT OFFICES	Salary rate	Travelling expenses
Nova Scotia		
Amherst:		
Foster, A. W.	3,540 00	
Antigonish:		
MacGillivray, W. A.	3,180 00	
Glace Bay:		
Cameron, J. D.	3,360 00	
Halifax:		
Clarke, G. E.	3,180 00	
Fry, G. W.	4,320 00	$ 538 70
German, H. L.	3,300 00	
Gibson, R. W.	3,120 00	
Green, J. S.	3,420 00	804 34
Hartling, E. A. (July 1)	4,080 00	
Hire, C. W.	3,300 00	
Mader, U. A.	3,180 00	
McLeod, C. H.	3,300 00	
Melvin, E. W.	3,780 00	730 35
O'Brien, M. D.	5,040 00	
Rounsefell, G. A.	3,540 00	812 50
Walsh, J. V.	3,180 00	
Warner, F. A.	5,040 00	
Webb, S. J.	3,660 00	803 25
Kentville:		
Black, J. R.	3,180 00	
New Glasgow:		
Ross, J. A.	3,540 00	
North Sydney:		
Chapman, G. T.	3,180 00	
Sydney:		
MacKeen, D.	3,840 00	
McDonald, F.	3,180 00	
Truro:		
Bryson, J. H.	3,540 00	
MacKenzie, F. B. (May 29)	3,480 00	
Windsor:		
Hughes, J. F.	3,060 00	
Yarmouth:		
Dunn, C. P.	3,300 00	
Prince Edward Island		
Charlottetown:		
Connolly, J. J.	3,540 00	
Coyle, F. A.	3,180 00	
MacLeod, L. E.	3,900 00	
Pickard, H. L. (Dec. 22)	3,420 00	
Summerside:		
Allen, W. A.	3,300 00	
New Brunswick		
Campbellton:		
Boucher, J. B.	3,180 00	
Edmundston:		
Cyr, A. J. (Apr. 20)	3,360 00	
Fredericton:		
Anderson, W. A.	3,840 00	
Limerick, H.	3,180 00	
Moncton:		
Dixon, J. E.	3,660 00	
Fear, J. R.	3,000 00	
Slipp, G. L.	4,440 00	
Sackville:		
Blenkhorn, W. L.	3,060 00	
Saint John:		
Graham, J. W.	3,180 00	
Ingraham, E. R.	5,040 00	
Kee, N. A.	3,420 00	548 31
Ketchum, F. E.	3,420 00	1,048 28
Mackin, W.	3,180 00	
McCarthy, B. A.	3,000 00	509 85
Montague, J. V.	3,420 00	
Newcomb, F. J.	4,080 00	1,525 12
Ruet, L. J.	4,080 00	904 39
Shannon, F. M.	4,440 00	
St. Stephen:		
Sullivan, A. W.	3,360 00	
Woodstock:		
Sprague, R. W.	3,180 00	
Quebec		
Chicoutimi:		
Gagnon, J. P.	3,540 00	
Drummondville:		
Lupien, C. A.	3,540 00	
Granby:		
Lortie, P. E.	3,540 00	
Hull:		
Frechette, A.	3,660 00	
Joliette:		
Masse, L. J.	3,540 00	
Jonquiere-Kenogami:		
Angers, J. L.	3,180 00	
Levis:		
Martineau, J. C.	3,660 00	
Montreal:		
Asselin, M. E. (Jan. 2)	3,900 00	
Barbeau, J. H.	3,300 00	
Beaudoin, L. R.	3,180 00	
Beaulieu, J. H.	3,840 00	
Beauregard, J. M.	3,660 00	
Belcourt, J. D.	3,300 00	
Bergeron, R.	3,000 00	
Boileau, J. C.	3,780 00	
Bolte, J. C.	3,000 00	
Cadorette, M.	3,660 00	
Caisse, L. V.	3,180 00	
Champigny, A. R.	3,180 00	
Charbonneau, J. W.	3,420 00	
Chaurette, R.	3,000 00	
Chevrier, J. A.	3,720 00	
Choquet, P. E.	3,780 00	
Clerk, D. L.	3,180 00	
Corbeil, E.	4,740 00	861 45
Crochetiere, J. R.	6,300 00	
Daigneault, J. F.	3,420 00	
De Cotret, P. R.	4,080 00	1,596 79
Desautels, J. G.	3,120 00	
Desrosiers, J. A.	3,120 00	
Dupras, J. G.	4,080 00	
Gauthier, J. A.	4,740 00	
Heany, P.	3,480 00	
Larose, P.	4,080 00	
Lefebvre, J. F.	4,080 00	1,784 91
Lefebvre, J. H.	3,120 00	
Major, J. P.	3,180 00	
Major, S.	3,180 00	

	Salary rate	Travelling expenses
Montreal—*Concluded*		
Marcoux, C. A.	5,040 00	
Maurault, H.	3,660 00	
McKeogh, P. R.	3,660 00	
Menard, A. F.	4,080 00	
Menard, A. F. F.	3,180 00	
Nadon, O.	3,120 00	
Nolin, J. J.	3,120 00	
Olivier, J. D.	3,180 00	
Paquet, J. P. (Oct. 1)	3,180 00	
Pilon, J. W.	3,000 00	
Portelance, Z. A.	4,320 00	
Pouliot, L.	3,180 00	
Provencal, J. J.	3,540 00	
Rolston, W. G.	3,120 00	
Rousseau, J. J.	3,180 00	
Vallée, J. P.	3,180 00	
Verville, T. F.	4,740 00	
Villeneuve, F.	3,180 00	
Noranda:		
McNicol, I.	3,060 00	
Quebec:		
Beauchamp, J. F. (Feb. 1)	5,040 00	505 27
Boissinot, J. L.	3,180 00	1,520 75
Bruneau, J. G.	4,080 00	2,288 56
Clermont, J. W.	3,000 00	
Dussault, J. J.	4,080 00	849 68
Frechette, P. E.	3,660 00	526 24
Gagnon, J. L.	4,080 00	529 59
Gignac, L. F.	3,480 00	
Girard, P. E.	3,480 00	
Halpin, R. V.	4,440 00	705 95
Jobin, G. I.	4,080 00	
Laberge, J. A.	3,420 00	
Letourneau, J. A.	3,420 00	
Michaud, M. L.	3,180 00	
Moffett, J. A.	3,480 00	
Morin, J. B.	5,040 00	
Nicole, J. A.	3,120 00	
Pouliot, J. E.	3,180 00	
Savard, J. M.	3,480 00	
Therien, J. C.	3,180 00	
Turcotte, A. G.	3,120 00	
Rimouski:		
Couillard, J. A.	3,180 00	
Rouyn:		
Dumulon, B. A.	3,180 00	
St. Hyacinthe:		
Robert, R.	3,540 00	
St. Jerome:		
Valois, J. A.	3,180 00	
St. Jean:		
Rameau, C. E.	3,540 00	
Shawinigan Falls:		
Jacques, J. T.	3,540 00	
Sherbrooke:		
Croteau, W. W.	3,480 00	
Desruisseaux, E. J.	4,140 00	
Sorel:		
Champoux, J. E.	3,360 00	
Thetford Mines:		
Lemieux, J. R.	3,360 00	
Trois Rivieres:		
Bernaquez, J. A.	3,840 00	
Rompre, F. L.	3,180 00	
Val d'Or:		
Paterson, J. J.	3,060 00	
Valleyfield:		
Rousseau, G.	3,360 00	
Victoriaville:		
Beaudet, H.	3,180 00	
Ontario		
Barrie:		
Thomson, N. M.	3,540 00	
Belleville:		
Stork, C. N.	3,180 00	
Waddell, J. C.	3,780 00	
Brampton:		
Corkett, C. M.	3,660 00	
Brantford:		
Boot, H.	3,480 00	
Hartley, H. J.	4,140 00	
Brockville:		
Singleton, W. C.	3,780 00	
Burlington:		
Gates, C. E.	3,060 00	
Chatham:		
Hunter, R. G.	3,180 00	
Reid, S. A.	3,840 00	
Cobourg:		
Hewson, M. A.	3,180 00	
Collingwood:		
Bellamy, F. H.	3,360 00	
Cornwall:		
St. Laurent, W. A.	3,780 00	
Dundas:		
Walker, A.	3,060 00	
Dunnville:		
Bennett, N. W.	3,180 00	
Fort Erie:		
Hogg, J. B.	3,180 00	
Fort Frances:		
Busch, J. O.	3,060 00	
Fort William:		
Carroll, T. H.	4,140 00	
Stewardson, R. H.	3,180 00	
Galt:		
McIntosh, J. A.	3,840 00	
Mullin, P. W.	3,180 00	
Gananoque:		
Mooney, F. J.	3,180 00	
Georgetown:		
Cousens, G. B.	3,180 00	
Goderich:		
Bissett, W.	3,180 00	
Guelph:		
Little, W. A.	3,480 00	
Mogk, W. H.	4,140 00	
Hamilton:		
Curtis, F. L.	4,740 00	
Moore, H. A.	3,180 00	
Stipe, C. D.	3,420 00	
Way, W. J.	3,480 00	
Huntsville:		
Davis, R. S.	3,060 00	

	Salary rate	Travelling expenses
Ingersoll:		
Gibson, S. A.	3,060 00	
Kenora:		
Byers, E. W.	3,420 00	
Kingston:		
Morris, S. A.	3,480 00	
Scott, G. B.	4,140 00	
Kirkland Lake:		
Gavan, W. J.	3,180 00	
Kitchener:		
Hachborn, T. H.	4,140 00	
Oswald, C. L.	3,480 00	
Leamington:		
Poore, C. A.	3,420 00	
Lindsay:		
Warner, A. R.	3,540 00	
London:		
Arnott, E. H.	3,120 00	
Callahan, A. B.	4,320 00	
Chowen, H. T.	3,300 00	
Flaherty, J. A.	3,540 00	2,169 83
Henderson, W. R.	3,420 00	625 35
Martin, G. S.	3,000 00	
McVicar, A. B.	3,420 00	
Merrifield, B. S.	4,080 00	652 58
Pearson, W. E.	4,740 00	
Poole, A. W.	3,780 00	1,718 22
Smith, W. H.	3,300 00	948 32
Stewart, J. W.	5,040 00	
Midland:		
Swinson, D. H.	3,360 00	
New Liskeard:		
Grills, T. C.	3,060 00	
Newmarket:		
Cane, L. P.	3,360 00	
Niagara Falls:		
Farrell, G. T.	3,480 00	
McCall, P. L. (Jan. 16)	4,140 00	
North Bay:		
Allen, J. P.	5,040 00	520 27
Berry, H. N.	3,180 00	
Doran, W. W.	4,080 00	514 33
Gagne, W. J.	4,080 00	698 97
Johnston, T. T.	3,180 00	1,015 35
Klein, J. H.	4,080 00	908 30
Laframboise, A. H.	3,780 00	
Oakville:		
Litchfield, W. A.	3,060 00	
Orillia:		
O'Brien, E. W.	3,180 00	
Oshawa:		
Gordon, W.	3,480 00	
Moran, N. J.	4,140 00	
Ottawa:		
Cote, L. S.	3,000 00	
Cottrell, W. H.	3,120 00	
Cunliffe, B. J.	3,660 00	
D'Auray, A.	3,180 00	
Duguay, E.	5,700 00	
Gauvin, J. E. (Sept. 5)	3,240 00	
Gravel, J. E.	4,080 00	1,334 72
Hall, R. E.	3,660 00	
Lawrence, G. H.	4,440 00	1,704 04
Ottawa—*Concluded*		
Logan, J. H.	3,180 00	
Lyon, S. C.	3,180 00	
Macklem, G. E.	5,040 00	
MacNabb, C. B.	4,440 00	
Maloney, M. F.	3,180 00	
McClure, C. E.	3,420 00	
McDonald, K. C.	3,780 00	659 33
Needham, E. O.	3,660 00	
Robert, J. A.	3,180 00	
Robertson, J. A.	3,180 00	
Sabourin, R. L.	3,000 00	
St. Germain, J. T.	3,180 00	
St. Jean, P. R.	3,180 00	
Willett, W. A.	3,180 00	
Wilson, J. F.	3,660 00	771 05
Owen Sound:		
McDonald, N. E.	3,840 00	
Parry Sound:		
Spring, R. R.	3,180 00	
Pembroke:		
Coxford, R. C.	3,540 00	
Perth:		
Spalding, P. M.	3,360 00	
Peterborough:		
Lacheur, C.	4,140 00	
White, H. E.	3,480 00	
Picton:		
Minaker, A. L.	3,060 00	
Port Arthur:		
Colquhoun, G.	3,000 00	
Logan, A.	3,540 00	
Port Colborne:		
Goodings, H. B.	3,180 00	
Port Hope:		
Bates, C. C.	3,060 00	
Preston:		
Shantz, R. F.	3,060 00	
Renfrew:		
Bolger, M. J.	3,060 00	
St. Catharines:		
Beard, A. R.	3,420 00	
Cline, A. R.	4,140 00	
St. Thomas:		
McDonald, F. G.	3,780 00	
Sarnia:		
McCann, T. J.	3,840 00	
Randolph, J. W.	3,000 00	
Tobin, E. J. (Oct. 22)	3,000 00	
Sault Ste. Marie:		
Crawford, W. A.	3,540 00	
Johnston, J. H. (June 18)	3,540 00	
Simcoe:		
Leask, L. F.	3,540 00	
Smiths Falls:		
Corbett, R. A.	3,300 00	
Stratford:		
McDonnell, T. J.	3,120 00	
Ruston, F.	3,840 00	
Sudbury:		
Boivin, H. N.	3,420 00	
Miller, J. C.	4,140 00	

	Salary rate	Travelling expenses
Tillsonburg:		
McGuire, W. W. (Nov. 16)	3,180 00	
Timmins:		
King, E. H.	3,840 00	
Reid, E. L.	3,180 00	
Toronto:		
Anderson, M. P.	3,300 00	
Baker, A.	3,180 00	
Barrett, J. C.	3,420 00	
Berry, J. T.	3,180 00	
Blackstone, N. W.	3,660 00	
Brown, I. E.	3,480 00	517 40
Brown, R. M.	3,180 00	
Carson, W. J.	4,080 00	
Chainey, G. E.	4,140 00	
Clark, L. A.	3,120 00	
Cormack, W. J.	3,180 00	
Dearle, C. A.	3,780 00	2,683 25
Dickey, W. J.	3,840 00	
Donnelly, C.	4,140 00	
Ellis, P. W.	3,180 00	
Falvey, W. P.	4,740 00	
Farnworth, R.	3,180 00	
Ferguson, J.	3,180 00	
Fitchett, J. W.	3,660 00	
Foster, R.	3,000 00	
Gibson, W. W.	3,180 00	
Giroux, J. C.	3,660 00	
Giroux, O. J.	3,180 00	
Gordon, W. G.	3,780 00	1,457 37
Goss, E. B.	3,180 00	
Holmes, A.	3,660 00	
Horton, W. H.	3,960 00	
Hughes, H. J.	3,120 00	
Johnston, W. H.	3,660 00	2,316 52
Krugel, H.	3,000 00	
Law, J. M.	3,120 00	
Little, J. C.	4,740 00	1,105 65
MacLean, W. M.	5,700 00	
Matthews, J. A.	3,180 00	
McBride, G. A.	3,180 00	
McCourt, J. T.	4,080 00	
McMillan, D. B.	3,000 00	
Milne, G.	3,780 00	2,673 44
Murphy, A.	3,180 00	
Naylor, J. S. (July 18)	4,380 00	
New W. T.	3,180 00	
Newbigging, W. A.	3,180 00	
Newdick, S. T.	3,000 00	
Parks, R.	3,180 00	
Perry, V. R.	3,300 00	
Redditt, B. B.	3,180 00	
Reive, R. H.	4,080 00	
Relyea, J. D.	4,080 00	
Sangster, B. T.	5,040 00	
Shea, T. J.	3,180 00	
Smith, A. V.	3,180 00	
Storey, W. T.	4,080 00	2,007 80
Strathdee, D.	3,420 00	
Willis, C. R.	3,180 00	
Willmot, H. C.	3,480 00	
Wilson, J. D.	3,120 00	
Trenton:		
Foster, L. D.	3,660 00	
Wallaceburg:		
Grealis, H. J.	3,060 00	
Waterloo:		
Dotzert, C.	3,780 00	
Welland:		
Morris, A. B.	3,660 00	
Windsor:		
Hampton, T.	3,180 00	
Mahoney, J. H.	4,440 00	
Sylvestre, R. E.	3,180 00	
Woodstock:		
Fairs, F. H.	3,000 00	
Steele, J. R.	3,840 00	
Manitoba		
Brandon:		
Bain, W. B.	3,480 00	
Forbes, R. K.	3,840 00	
Dauphin:		
Justice, D.	3,180 00	
Flin Flon:		
Craig, D. W.	3,060 00	
Portage la Prairie:		
Mills, A. J.	3,420 00	
Winnipeg:		
Ball, J.	3,120 00	
Brookes, J. H. (Jan. 19)	3,180 00	
Brown, J.	3,660 00	
Cooper, F.	3,000 00	
Davidson, J. G.	3,660 00	
Davies, A. E.	3,180 00	
Elston, A. H.	3,120 00	
Heisler, C. W.	5,580 00	
Hobday, L. S.	3,540 00	
Irle, T. A.	4,440 00	524 45
Lowry, H. S.	3,300 00	
Matthews, S. J.	3,300 00	
McIntosh, R.	3,180 00	
Menzies, W.	3,000 00	
Murdock, W. (June 27)	3,480 00	
Newton, S.	3,180 00	
Ross, B. A.	3,180 00	
Sargeant, R. A.	3,660 00	
Sterland, R.	3,300 00	
Sullivan, O. B.	3,000 00	
Sutton, L. J.	3,180 00	
Swinford, F.	3,420 00	
Thomson, J.	3,180 00	
Trute, A.	3,000 00	
Vermander, J.	4,080 00	
Whatmough, E. (July 3)	4,560 00	
Yorke, H. R.	3,120 00	625 77
Saskatchewan		
Estevan:		
Griffith, C. D.	3,060 00	
Melfort:		
Goldfinch, H. V.	3,360 00	

	Salary rate	Travelling expenses
Moose Jaw:		
Anderson, J. F.	4,620 00	
Armstrong, H. T. (Mar. 22)	3,180 00	
Brown, J.	3,180 00	
Gronow, P. J.	3,480 00	
Hauser, F. J.	3,900 00	
James, H. W.	3,180 00	
Kerr, J. F.	3,900 00	
Pascoe, A. W.	3,780 00	
Taylor, H. C.	3,000 00	
West, P. H.	3,180 00	
Woodrow, F. R.	4,140 00	
North Battleford:		
Allen, J. C.	3,540 00	
Prince Albert:		
Doyle, H. L.	3,780 00	
Regina:		
Godbolt, F. T.	3,480 00	
Labelle, L. J.	4,800 00	
Sissons, W. H.	3,480 00	
Thompson, A. J. (Nov. 20)	4,200 00	
Trevena, C. E.	3,120 00	
Usher, W. H.	3,300 00	
Saskatoon:		
Cumming, L. S.	4,440 00	
Duggleby, L. H.	3,480 00	
Grant, K.	3,180 00	
Hardy, H. F.	4,440 00	
Higgins, F. L.	3,540 00	599 41
Hunter, J. H. (Oct. 22)	5,100 00	
MacDonald, H.	3,420 00	674 15
Parker, H. S.	3,420 00	692 87
Revill, H.	3,480 00	549 25
Rippengale, W. (July 1)	3,960 00	
Rorison, J.	3,420 00	
Simpson, H. H.	3,180 00	595 33
Strumm, R. H.	3,180 00	
Swift Current:		
Brown, F.	3,180 00	
Weyburn:		
Robertson, W. J.	3,180 00	
Yorkton:		
Colbeck, T. W.	3,420 00	
Alberta		
Banff:		
McCowan, D.	3,180 00	
Calgary:		
Argue, F. (Oct. 22)	4,800 00	
Baker, C. W.	3,480 00	
Black, G. E.	3,900 00	540 90
Botting, W.	3,180 00	
Dean, O. T.	3,420 00	768 05
Dingle, A. W.	5,100 00	
Goodman, R. J.	4,740 00	
Salisbury, W. R.	3,180 00	
Stephen, R.	3,780 00	961 81
Watson, F.	3,480 00	
Watson, L. J.	3,180 00	
Camrose:		
East, P. A.	3,060 00	
Drumheller:		
Starchuk, F.	3,060 00	
Edmonton:		
Beaton, G. M.	4,320 00	896 51
Caldwell, T. R.	3,480 00	
Campbell, A. D.	3,480 00	
Cutts, E. J.	3,420 00	873 21
Gordon, R. A.	3,180 00	
Gregory, H. W.	5,040 00	
Hay, E. O.	3,120 00	
Mitchell, E. H.	4,320 00	550 11
Neal, H. C.	3,780 00	917 58
Perraton, W. V.	3,480 00	
Reilly, T. J.	5,100 00	
Tessier, J. N.	4,080 00	
Warne, W. S.	3,120 00	
Lethbridge:		
Cook, W. A.	3,180 00	
Darlington, A.	3,840 00	
Medicine Hat:		
Johnson, W. J.	3,540 00	
Red Deer:		
Edis, T. H.	3,420 00	
British Columbia		
Chilliwack:		
Kipp, W. H.	3,180 00	
Courtenay:		
Ault, E. H.	3,060 00	
Cranbrook:		
McDermid, C. A.	3,060 00	
Duncan:		
Corney, J. R.	3,060 00	
Kamloops:		
Neill, W. E.	3,540 00	
Kelowna:		
Bailey, E. R.	3,660 00	
Nanaimo:		
Booth, E. B.	3,540 00	
Nelson:		
Hall, W. G.	3,180 00	
Monahan, R. M. (Jan. 23)	3,540 00	
New Westminster:		
Bowden, A. L.	4,140 00	
Huff, C. S.	3,480 00	
Penticton:		
Latimer, C. B.	3,180 00	
Port Alberni:		
Hammer, E. L.	3,060 00	
Prince George:		
Burden, E. H.	3,180 00	
Prince Rupert:		
Morison, J. R.	3,420 00	
Trail:		
Twaddle, J. B.	3,540 00	
Vancouver:		
Bate, S. C.	3,420 00	672 21
Beckett, J. H.	3,180 00	
Black, A. S.	3,660 00	
Buck, M. W. (Mar. 1)	3,180 00	
Cathro, R. A.	3,300 00	638 92

	Salary rate	Travelling expenses
Vancouver—*Continued*		
Catterall, A. E.	3,360 00	919 51
Crawford, J. A.	3,000 00	
Davidson, A. E.	3,660 00	
Dunmore, R. W.	3,180 00	
Evans, F. C.	3,180 00	
Gray, T. A.	3,180 00	
Haworth, T. R.	3,540 00	
Keron, R. J.	3,180 00	
Kirk, C. (Jan. 23)	3,900 00	
Knapton, F.	3,660 00	
Lemon, W. L.	3,000 00	
McLean, W. E.	4,080 00	678 69
Middlemiss, F. H. (Jan. 2)	4,800 00	
Murphy, D. M.	3,000 00	
Nelson, M. M.	3,480 00	
Reid, R. F.	3,180 00	
Vancouver—*Concluded*		
Sciarini, H.	3,180 00	
Storey, C. C.	5,580 00	
Turner, J.	4,560 00	
Wilson, W. H.	3,540 00	1,092 67
Vernon:		
Lafroy, C. B.	3,180 00	
Victoria:		
Bloomfield, G. C.	3,000 00	
Humber, H. G.	3,180 00	
Sinclair, J. B.	4,440 00	
Yukon		
Dawson:		
Johnstone, J. K. (May 23)	3,120 00	1,500 00†
White Horse:		
Wood, J. C.	3,060 00	1,500 00†

†Living allowance, annual rate.

Other salaried employees who received travelling expenses of $500 or over

OTTAWA-HEADQUARTERS ADMINISTRATION	Travelling expenses
Bond, T. C.	$ 1,346 36*
Wilson, G. C.	595 06

POST OFFICES AND DISTRICT OFFICES	Travelling expenses
Montreal:	
Boileau, R.	1,703 34
Quebec:	
Dupuis, J. B.	1,001 65
London:	
Morgan, W. C.	908 00

Suppliers receiving $10,000 or over from this Department

The Bell Telephone Co. of Canada, Montreal, $24,614.05; The Bell Thread Co. Ltd., Hamilton, Ont., $12,480; Government of Canada, Department of Justice, $87,581.26 (Penitentiaries: British Columbia, $4,204.38, Dorchester, $6,557.15, Kingston, $22,036.26, Manitoba, $18,225.05, St. Vincent de Paul, $36,558.42), Department of Public Printing and Stationery, $1,112,340.14; Canadian Bank Note Co. Ltd., Ottawa, $371,651.34; Canadian Public Booth Co., Ltd., Arnprior, Ont., $11,209; Dominion Textile Co. Ltd., Montreal, $150,916.88; Eastern Steel Products, Ltd., Montreal, $60,180.79; Finnie Manufacturing Co. Ltd., Pointe aux Trembles, Que., $48,590.50; Hamilton Cotton Co. Ltd., Hamilton, Ont., $35,786.10; Industrial Equipment Co. Ltd., Montreal, $28,783.61; International Business Machines Co. Ltd., Toronto, $125,857.09; Kingsley Manufacturing Co. Ltd., Toronto, $39,124.08; J. E. Lortie Co. Ltd., Montreal, $10,193.85; Master Craft Uniform Co., Reg'd., Quebec, $253,472.13; The Miner Rubber Co. Ltd., Montreal, $12,160.55; John Neville Paper Co., Ottawa, $21,747.40; Office Specialty Manufacturing Co. Ltd., Newmarket, Ont., $61,891.87; Pitney-Bowes of Canada, Ltd., Toronto, $31,334.71; The Pritchard-Andrews Co. of Ottawa, Ltd., Ottawa, $36,280.25; Remington Rand, Ltd., Toronto, $54,747.65; Richmond Tailors, Ltd., Richmond Hill, Ont., $14,922.35; J. Spencer Turner Co. Ltd., Hamilton, Ont., $44,005.72; United Kingdom Government, Postmaster General $35,401.20; Walsh Advertising Co. Ltd., Windsor, Ont., $60,545.18; John Watson Manufacturing Co. Ltd., Ayr, Ont., $17,956.68; J. E. Wiegand and Co. Ltd., Kitchener, Ont., $24,018.34.

POST OFFICE DEPARTMENT

Balance Sheet as at March 31, 1949

Assets			Liabilities	
Cash—				
In the hands of postmasters	1,321,458 39		Post Office Savings Bank Depositors	37,600,849 94
On deposit in the Consolidated Revenue Fund—				
Post Office Savings Bank Deposits	37,741,388 62		Money Orders and Postal Notes Outstanding	11,192,059 01
Post Office Account	6,902,102 70			
Contractors' security deposits	90,167 10		Accounts Payable—	
Other deposits	1,405 23		United Kingdom and Foreign Postal Administrations	6,147 33
		46,056,522 04	Security Deposits	369,993 78
Securities—				
Security deposits: Government of Canada Bonds and Bonds guaranteed by the Government of Canada—par value		129,400 00	Outstanding and Unclaimed Cheques	1,405 23
Accounts Receivable—				
United Kingdom and Foreign Postal Administrations	2,636,590 77			
Department of Labour Government Annuity Account	314,480 36			
Government Departments for perforated O.H.M.S. Stamps	1,395 50			
Sundry	7,457 62			
		2,959,924 25		
Suspense Items under Investigation—				
Losses by fire and theft	17,871 87			
Indemnities paid in respect of lost or damaged registered mail	1,028 96			
Moneys disbursed for special purposes not yet recovered	5,708 17			
		24,609 00		
		$49,170,455 29		$49,170,455 29

Note:—

Lands, buildings and furnishings are provided through the Department of Public Works; consequently, such items are not included among the assets.

The financial outcome of the year's operations, as exhibited in the statement of Revenue and Expenditure (Schedule "A"), may be regarded as approximate only because

(a) certain accounts receivable and accounts payable, particularly those relating to parcel post and transit charges, are not included in the balance sheet since the accounts have not been certified, and

(b) services rendered without charge by or to the Post Office Department are not taken into consideration.

The original cost of equipment and supplies on hand at Stores Supply Depots and movable equipment on charge to Post Offices as of December 31st, 1948, amounted to $4,104,905.08.

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

SCHEDULE "A"

POST OFFICE DEPARTMENT—*Concluded*

Statement of Revenue and Expenditure for the year ended March 31st, 1949

Gross Postal Revenue		95,957,468 91
Less: Expenses paid from Postal Revenue		15,353,252 91
Net Postal Revenue		80,604,216 00
Miscellaneous Revenue—		
Proceeds from Sales	3,142 98	
Services and Service Fees	1,000 03	
Refunds of Expenditure	6,107 72	
Miscellaneous	3,935 57	
		14,186 30
Total, transferred to Receiver General of Canada		80,618,402 30
Deduct:		
Expenditure paid from Parliamentary Appropriations		77,642,620 93
Excess of Revenue over Expenditure		$ 2,975,781 37

NOTE.—The Gross Postal Revenue, as shown above, includes the stamp tax on cheques and certain other instruments; and excise tax on Post Office money orders, postal notes, letters and post cards, collected under authority of the Excise Tax Act. The foregoing taxes, as paid by use of postage, cannot be established accurately, but insofar as money orders and postal notes are concerned the tax amounted to approximately $1,070,000.

1948-49

PUBLIC ACCOUNTS

PART II

R

PRIME MINISTER'S OFFICE

Details of

REVENUES AND EXPENDITURES

39882—34

PRIME MINISTER'S OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:
Expenditures—
Ordinary ..... **$ 105,604 75**

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
R–2		Stat. The Prime Minister's Salary and Motor Car Allowance	17,000 00	17,000 00	17,000 00
R–2	316	Salaries of Staff and Other Pay-list Items	93,972 00	88,604 75	82,268 33
		Total Ordinary	$110,972 00	$ 105,604 75	$ 99,268 33

Salary of the Prime Minister, Salaries Act, c. 24, 1944 ..... **$ 15,000 00**
Motor Car Allowance to Prime Minister, Appropriation Act, No. 5, c. 61, 1931 ..... **$ 2,000 00**

The above amounts were paid to: the Rt. Hon. W. L. Mackenzie King for the period April 1 to November 15, 1948, $10,577.73; the Rt. Hon. Louis S. St. Laurent for the period November 16, 1948 to March 31, 1949, $6,422.27.

Travelling expenses of the Rt. Hon. W. L. Mackenzie King were charged to Department of External Affairs, Vote 61 and reported on page E—12.

Vote 316 Salaries of Staff and Other Pay-list Items

	Estimates	Allotments	Expenditures
Salaries	93,818 00	93,768 00	88,419 32
Other Pay-list Items	154 00	204 00	185 43
	$ 93,972 00	$ 93,972 00	$ 88,604 75

As at March 31, 1949, there were 29 salaried employees being paid from this vote, of whom 13 were permanent and 16 temporary. A list of those receiving salaries at annual rates of $3,000 or over on that date, or at dates of separation, (shown in parentheses) follows: P. Acland, $6,500 (Feb. 9); P. Asselin, $4,980; M. J. Deacey, $3,180; J. E. Handy, $5,280 (Feb. 1); A. E. Horne, $3,540; J. Leger, $7,500; J. Lemay, $3,180; J. W. Pickersgill, $10,000; R. A. G. Robertson, $6,500 (Feb. 15); I. B. Schryer, $3,060; G. Shields, $3,060; G. Sylvestre, $6,000; L. F. Zavitske, $3,060.

J. Leger received removal expenses of $3,709.21 and travelling expenses of $2,099.39 which were charged to Department of External Affairs, Votes 52 and 54, respectively.

1948-49

PUBLIC ACCOUNTS

PART II

S

PRIVY COUNCIL OFFICE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

39882—34½

PRIVY COUNCIL OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	4,350,616 11
Revenues—	
Ordinary	21,831 79
Net Charge	$4,328,784 32

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous		1,750,000 00	1,750,000 00
[13] Sundry Suspense Accounts	68 60		68 60
	$ 68 60	$1,750,000 00	$1,750,068 60

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page S—5 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Refunds of Expenditure	19,759 79	140,678 44
B Miscellaneous	2,072 00	2,185 00
Total Ordinary	$ 21,831 79	$ 142,863 44

Details

Ordinary Revenue—	
A Refunds of Previous Years' Expenditures: Federal District Commission—Refunds of unexpended portion of 1947-48 Appropriations, $19,727.79; sundry, $32	19,759 79
B Miscellaneous: Fines collected for violation of traffic regulations in Federal District	2,072 00
Total Ordinary	$ 21,831 79

Certified correct.

N. A. ROBERTSON,
Clerk of the Privy Council.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
S–3	317	General Administration	148,393 98	139,616 11	121,386 57
		FEDERAL DISTRICT COMMISSION			
S–4	318 808 616	Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission	310,500 00	310,500 00	231,500 00
S–4	Stat.	Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission	300,000 00	300,000 00	300,000 00
S–4	319	Expenses of the National Capital Planning Committee	100,000 00	100,000 00	26,814 60
S–4	Stat.	Payment to the Federal District Commission for the purchase of land or the carrying into effect of any scheme of improvements or undertakings as authorized by an Act to amend the Federal District Commission Act, 1927, c. 51, 1946	1,000,000 00	1,000,000 00	600,000 00
S–4	809	*To authorize the establishment of a special account in the Consolidated Revenue Fund, to be known as the National Capital Fund	2,500,000 00	2,500,000 00	
		GENERAL			
S–5		Transfer from Vote 86, Unforeseen Expenses (Department of Finance)	500 00	500 00	500 00
		Expenditures: from Appropriations not required for 1948-49	.....	.....	15,000 00
		Total Ordinary	$ 4,359,393 98	$ 4,350,616 11	$ 1,295,201 17

* Complete title is shown in the following details.

Vote 317 General Administration

	Estimates	Allotments	Expenditures
Salaries	113,500 00	113,500 00	113,500 00
Allotted from Vote 85, Salaries, etc.	6,415 98	6,415 98	6,415 98
Allowances	468 00	468 00	
Printing, Stationery and Office Equipment	12,800 00	15,800 00	11,649 63
Sundries	15,210 00	12,210 00	8,050 50
	$ 148,393 98	$ 148,393 98	$ 139,616 11

As at March 31, 1949, there were 39 salaried employees being paid from this vote, of whom 23 were permanent and 16 temporary.

A list of those who were receiving salaries at annual rates of $3,000 or over on that date, or at dates of separation, (shown in parentheses) follows: A. D. P. Heeney, Clerk of the Privy Council, $15,000 (Mar. 15); N. A. Robertson, Clerk of the Privy Council, $15,000; J. R. Baldwin, $8,000 (Jan. 19); M. W. Cunningham, $3,480; E. W. T. Gill, $6,600; W. E. D. Halliday, $4,980; J. E. Handy, $5,280; A. M. Hill, $6,900; M. R. Mackenzie, $3,180; J. Matte, $5,000 (Nov. 15); P. M. Pelletier, $4,980; R. G. Robertson, $6,500; M. G. Roe, $3,660 (Mar. 15); E. T. Souliere, $3,420; G. Sylvestre, $5,000 (Jan. 1).

FEDERAL DISTRICT COMMISSION

The accounts of the Commission are audited by the Auditor General of Canada pursuant to the provisions of section 18, of the Federal District Commission Act, c. 55, 1927, and his report in this connection will be found in the Appendix to this section, see page S—6.

Votes 318, 808 and 616 Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission **310,500 00**
Expenditures ..... **$ 310,500 00**

Expenditures represent payments to the Federal District Commission.

Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission ..... **$ 300,000 00**

This is a statutory grant to the Federal District Commission under the provisions of the Federal District Commission Act, c. 55, 1927, as amended.

Vote 319 Expenses of the National Capital Planning Committee **100,000 00**
Expenditures ..... **$ 100,000 00**

P.C. 1266, April 18, 1946, approved By-Law No. 28 of the Federal District Commission (enacted on March 8, 1946), providing for formation of the National Capital Planning Committee. This Committee consists of seventeen members and is the permanent planning body for the National Capital District, the boundaries of which are defined by P.C. 5634, August 16, 1945.

Payment was made to the Federal District Commission.

Payment to the Federal District Commission for the purchase of land or the carrying into effect of any scheme of improvements or undertakings as authorized by an Act to amend the Federal District Commission Act, 1927, c. 51, 1946 ..... **$1,000,000 00**

Section 9 (1) of the 1927 Act, as amended by the above authority, reads as follows: "After the thirty-first day of March, one thousand nine hundred and forty-seven, the Minister may provide, for the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission, by the sale or other disposition of securities of the Commission, guaranteed as hereinafter provided, an amount or amounts not to exceed in the aggregate three million dollars, or he may, with the approval of the Governor in Council, pay to the Commission, out of any unappropriated moneys in the Consolidated Revenue Fund, such sum or sums, not exceeding three million dollars as may be required for said purposes, or may make such provision partly in one way and partly in the other."

P.C. 46/3200, July 17, 1948, and P.C. 21/5966, December 24, 1948, authorized the payment of the above amount out of unappropriated moneys in the Consolidated Revenue Fund.

Payments to date amounted to $1,600,000.

Vote 809 To authorize the establishment of a special account in the Consolidated Revenue Fund, to be known as the National Capital Fund, consisting of such amounts as may be appropriated by Parliament for the purpose out of which the Minister of Finance may from time to time, on the recommendation of the President of His Majesty's Privy Council for Canada, pay to the Federal District Commission amounts to be expended by the Federal District Commission with the approval of the Governor in Council for the construction, operation and maintenance of works or projects within the National Capital District in keeping with an approved general plan for the improvement and development of the National Capital and not in the nature of ordinary municipal improvements—amount required for the Fund, to be effective July 1, 1948 ..... **2,500,000 00**
Expenditures **$2,500,000 00**

Pursuant to the above authority, this amount was credited to the National Capital Fund—see under Open Accounts below.

GENERAL

Transfer from Vote 86, Unforeseen Expenses (Department of Finance)	**500 00**
Expenditures	**$ 500 00**

Expenditures were for travelling and other expenses of the Hon. Wishart Robertson, as authorized by T.358516 B., August 24, 1948.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[10] Deposit and Trust Accounts				
(c) *Miscellaneous*—				
A National Capital Fund		750,000 00	2,500,000 00	1,750,000 00
[13] Sundry Suspense Accounts				
B Unclaimed Cheques Suspense—Federal District Commission	68 60			68 60
	$ 68 60	$ 750,000 00	$2,500,000 00	$1,750,068 60

A Vote 809 authorized the establishment of this account and the transfer hereto of the amount of $2,500,000. The debit represents a payment under authority of P.C. 23/1455, March 26, 1949 to the Federal District Commission for expenditures of the National Capital District Planning Committee.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

FEDERAL DISTRICT COMMISSION

(Incorporated under the Federal District Commission Act, 1927)

Balance Sheet as at March 31, 1949

Assets			Liabilities and Proprietary Interest			
Cash on hand and in Bank		482,950 00	Liabilities			
Investments:			Accounts Payable and Accrued Charges		76,862 73	
Canadian National Railway Bonds (Market value $19,400), at cost	20,136 00		Government of Canada—Advances for purchases of land, etc., per Schedule IV		309,801 07	
Wright and Pontiac Telephone Company—2 shares, nominal value	1 00					386,663 80
		20,137 00	Proprietary Interest			
Accounts and Rentals Receivable			Balance at April 1, 1948	5,128,074 52		
Government of Canada	52,317 98		Accretions during the year, per Schedule VII	890,546 61		
Other (*less* provision for doubtful accounts)	9,821 45				6,018,621 13	
		62,139 43	*Add,* Reserved for Replacement of Equipment		5,000 00	
Inventories, as determined and certified by the Management, at cost:						6,023,621 13
Loose tools and small equipment	61,320 03					
Shop and office supplies	21,371 25					
Trees and shrubs in nursery	10,896 95					
Moveable park benches and snow fences	12,107 56					
		105,695 79				
Deferred Charges and Prepaid Expenses:						
Deposits on land purchases under negotiation	315,874 70					
Unemployment insurance stamps on hand	368 90					
		316,243 60				
Fixed Assets, at actual or estimated cost (*less* depreciation) per Schedule I		5,423,119 11				
		$6,410,284 93				$6,410,284 93

Approved on behalf of the Commission.

F. E. BRONSON,
Chairman.

H. R. CRAM,
Secretary.

I have examined the accounts of the Federal District Commission for the year ended March 31, 1949, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

WATSON SELLAR,
Auditor General.

FEDERAL DISTRICT COMMISSION—*Continued*

SCHEDULE I

Statement of Fixed Assets as at March 31, 1949

Description	Additions during the year (net)	Total at March 31, 1949, at actual or estimated cost	Depreciation to March 31, 1949	Depreciated Value
Land:				
Purchased and donated—				
Parks, driveways, etc.	404,278 10	2,562,813 60		2,562,813 60
Gatineau Park	287,958 19	553,313 81		553,313 81
Held under lease or licence of occupation		1 00		1 00
	692,236 29	3,116,128 41		3,116,128 41
Roads and driveways		1,390,460 00	855,205 75	535,254 25
Bridges and approaches		940,331 95	328,116 32	612,215 63
Parks and boulevards—construction and development		841,323 73		841,323 73
Permanent park benches and parkway lighting system		161,446 00	69,429 20	92,016 80
Buildings	42,009 12	279,254 81	139,461 72	139,793 09
Machinery and equipment	5,821 55	89,178 41	27,391 67	61,786 74
Motor vehicles	2,100 00	33,893 00	20,358 14	13,534 86
Office furniture and fixtures	522 52	8,686 06	3,104 70	5,581 36
Household effects	6,093 60	6,093 60	609 36	5,484 24
Totals	$ 748,783 08	$6,866,795 97	$1,443,676 86	$5,423,119 11

SCHEDULE II

Statement of Income and Expenditure for the year ended March 31, 1949

Income		
Government of Canada:		
Statutory Grant provided for the general purposes of the Commission, as authorized by Section 8 of the Federal District Commission Act, 1927—as amended by Chapter 51—1946	300,000 00	
Special Statutory Grant, as authorized by Section 9(1) of the Federal District Commission Act, 1927—as amended by Chapter 51—1946, per Schedule IV	919,561 21	
Votes 318, 616 and 808 for maintenance of grounds adjoining Government buildings, Ottawa, per Schedule V	310,500 00	
Vote 319 for activities of the National Capital Planning Committee, per Schedule VI	100,000 00	
		1,630,061 21
Other Income:		
Rentals—equipment ($18,923.31) and real estate ($2,641.94)	21,565 25	
Interest	2,203 57	
Supervision and overhead charges	9,740 70	
Proceeds from sale of materials, supplies, shrubs and equipment	4,734 03	
Recoveries for property damage	3,664 52	
Miscellaneous	451 18	
		42,359 25
		1,672,420 46

FEDERAL DISTRICT COMMISSION—*Continued*

Statement of Income and Expenditure for the year ended March 31, 1949—*Concluded*

Expenditure		
Maintenance of parks, parkways and plant, etc.—		
Ottawa and vicinity—under the control of the Commission, per Schedule III	323,458 61	
Expenditure from Special Statutory Grant, per Schedule IV	919,561 21	
Maintenance and improvements of grounds adjoining Government buildings, Ottawa, and improvements to parkway system under the control of the Commission, per Schedule V	310,500 00	
Activities of the National Capital Planning Committee, per Schedule VI	100,000 00	
		1,653,519 82
Excess of Income over Expenditure, transferred to Schedule VII		$ 18,900 64

SCHEDULE III

Statement of expenditure from the statutory grant, and from other income of the Commission, for maintenance of parks, parkways and plant, etc., Ottawa, and vicinity, under control of the Commission, for the year ended March 31, 1949

Operating Expenditure		
Maintenance Expenses:		
Nursery operations and idle greenhouse expense	8,536 76	
Equipment, repairs, gasoline, etc.	23,219 11	
Mosquito control expense (Commission's share)	3,200 00	
Other maintenance expenses	222,204 96	
		257,160 83
Administration—pro-rated		25,137 95
Retirement annuity for A. Stuart		3,000 00
Excess of expenditure over amount provided from Government of Canada Votes 318, 616 and 808—re maintenance and improvement of grounds adjoining Government buildings, Ottawa, and improvements to the parkway system under the control of the Commission (including repairs to piers Champlain Bridge $16,091.75), per Schedule V		23,381 59
		308,680 37
Reserved for Replacement of Equipment		2,500 00
Capital Expenditure		
Buildings	4,118 32	
Machinery and equipment	7,628 90	
Office furniture and fixtures	531 02	
		12,278 24
Total, transferred to Schedule II		$ 323,458 61

SCHEDULE IV

Statement of Expenditure, for the year ended March 31, 1949, from Special Grant provided under Section 9(1)of the Federal District Commission Act, 1927—as amended

"FOR THE PURPOSES OF THE COMMISSION IN SO FAR AS THEY RELATE TO THE PURCHASE OF LAND OR THE CARRYING INTO EFFECT OF ANY SCHEME OF IMPROVEMENTS AND UNDERTAKINGS REQUIRING A LARGER OUTLAY THAN IS AVAILABLE OUT OF THE ACTUAL INCOME OF THE COMMISSION"

Capital Expenditure			
Parks, driveways etc.			
Ottawa, Hull and vicinity—land		55,791 44	
Rideau River driveway—land		233,658 39	
Ottawa River driveway—land		114,828 27	
Gatineau Park—			
Land	287,958 19		
Buildings	37,890 80		
Household furnishings	6,093 60		
Motor vehicles	2,100 00		
		334,042 59	
			738,320 69

FEDERAL DISTRICT COMMISSION—*Continued*

Statement of Expenditure, for the year ended March 31, 1949, from Special Grant provided under Section 9(1) of the Federal District Commission Act, 1927—as amended—*Concluded*

Deposits, on land purchases under negotiation		190,564 00
		928,884 69
Deduct:		
Rentals earned and other recoveries	17,271 70	
Less: Appraisal, office and other expenses	7,948 22	
		9,323 48
Total, transferred to Schedule II		$ 919,561 21

SUMMARY OF ACCOUNT WITH THE RECEIVER GENERAL OF CANADA

Unexpended, per Balance Sheet March 31, 1948		229,362 28
Funds received by authority of Orders in Council		
Funds received by authority of Orders in Council P.C. 46/3200 of July 17, 1948	500,000 00	
P.C. 21/5966 of December 24, 1948	500,000 00	
		1,000,000 00
		1,229,362 28
Expended as above		919,561 21
Unexpended, per Balance Sheet		$ 309,801 07

SCHEDULE V

Statement of expenditure from Government of Canada appropriations (Votes 318, 616 and 808) for maintenance and improvement of grounds adjoining government buildings, Ottawa, and improvements to the parkway system, under control of the Commission for the year ended March 31, 1949

Operating Expenditure		
Contingencies and supplies	9,717 55	
Ordinary improvements, maintenance and services	165,692 94	
Gatineau Park maintenance	47,192 30	
Administration	12,135 62	
		234,738 41
Special projects:		
Rideau Hall—resurfacing walk in grounds	1,153 14	
Champlain Bridge—painting ($5,170.93) and repairs to piers ($71,091.75)	76,262 68	
Improvements, landscaping, drainage, planting, etc.	21,727 36	
		99,143 18
		333,881 59
Less: Contributed from statutory grant and other income of the Commission, per Schedule III		23,381 59
Total, transferred to Schedule II		$ 310,500 00

SUMMARY OF ACCOUNT WITH THE RECEIVER GENERAL OF CANADA

Votes 318 and 808	
Appropriated and received	255,500 00
Vote 616	
Appropriated and receivable	55,000 00
Total, expended as above	$ 310,500 00

FEDERAL DISTRICT COMMISSION—*Concluded*

SCHEDULE VI

Activities of the National Capital Planning Committee for the year ended March 31, 1949
Statement of Expenditure from Government of Canada appropriation

Administrative Expenses:		
Staff salaries		14,934 06
Travel expenses		5,839 30
Services of the National Film Board—		
Film production expenses	31,946 24	
Photo services, supplies, models, etc.	15,142 66	
		47,088 90
Booklet re the National Capital Plan, etc.		23,695 33
Surveys and test borings		4,300 13
Office supplies and services		3,806 85
Capital Expenditure:		
Office furniture and fixtures		335 43
Total, transferred to Schedule II		$ 100,000 00

Summary of Account with the Receiver General of Canada

Appropriated under Vote 319	$ 100,000 00
Received and expended as above	100,000 00

SCHEDULE VII

Accretions to Proprietary Interest during the year ended March 31, 1949

Fixed Assets Purchased:		
Schedule III	12,278 24	
Schedule IV	738,320 69	
		750,598 93
Increase in deposits, on land purchases under negotiation		190,564 00
Inventory Adjustments:		
Maintenance and operating supplies—increases	8,574 33	
Fixed assets—decreases	513 26	
		8,061 07
Excess of Income over Expenditure per Schedule II		18,900 64
		968,124 64
Deduct: Depreciation for the Year	76,156 91	
Prior years' adjustment	1,421 12	
		77,578 03
Total, transferred to Balance Sheet		$ 890,546 61

1948-49

PUBLIC ACCOUNTS

PART II

T

PUBLIC ARCHIVES

Details of

REVENUES AND EXPENDITURES

PUBLIC ARCHIVES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	$ 172,578 37

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
T–3	320, 617	General Administration and Technical Services	173,920 28	171,369 28	157,163 80
		GENERAL			
T–3		Transfer from Vote 86, Unforeseen Expenses (Department of Finance)	1,209 09	1,209 09	
		Total Ordinary	$ 175,129 37	$ 172,578 37	$ 157,163 80

Votes 320 and 617 General Administration and Technical Services

		Estimates	Allotments	Expenditures
	Salaries	140,293 00	141,293 00	141,293 00
	Allotted from Vote 85, Salaries, etc.	9,032 28	9,032 28	9,032 28
A	Living and Other Allowances	7,026 00	6,026 00	4,075 04
	Printing, Stationery and Office Equipment	8,500 00	9,500 00	9,376 49
B	Travelling Expenses	3,000 00	2,000 00	1,943 39
	Purchase and Copying of Books, Papers, Manuscripts, Maps, etc.	4,150 00	4,750 00	4,384 01
	Sundries	1,919 00	1,319 00	1,265 07
		$ 173,920 28	$ 173,920 28	$ 171,369 28

This vote was provided for the costs of administration including those of offices in London, England and Paris, France, and for the purchase of original records, documents and other material for the Public Archives of Canada.

As at March 31, 1949, there were 55 salaried employees being paid from this vote, of whom 36 were permanent and 19 temporary. A list of those who were receiving salaries at annual rates of $3,000 or over on that date or at date of separation (shown in parenthesis) follows: W. K. Lamb, Dominion Archivist, $10,000; G. Lanctot, Dominion Archivist, $10,000, (Sept. 1); G. W. Bailey, $3,180; M. M. J. Bourque, $3,420; L. Brault, $4,200; P. Brunet, $4,800; J. Cote, $3,060; W. Davidson, $3,660; C. J. Dewar, $3,180; N. Fee, $6,300; F. W. Gibson, $5,100; R. LaRoque, $4,020; S. Marion, $5,040; J. E. Noble, $3,120; J. S. Patrick, $3,540; A. J. H. Richardson, $3,420; N. Story $3,780; F. W. Thompson, $3,060.

A As at March 31, 1949, or at dates of separation (shown in parentheses), members of the staff of the Paris office were receiving living allowances at the following annual rates under authority of the general leave and allowance regulations for administrative employees abroad: V. E. Beique, $904; E. deCathelineau, $904 (Mar. 15); E. Lahaise, $764 (Aug. 9); R. LaRoque, $1,608.

B Travelling expenses of $500 or over were paid to: N. Fee, $643.35; F. W. Gibson, $532.41; W. K. Lamb, $598.43.

GENERAL

Transfer from Vote 86, Unforeseen Expenses (Department of Finance) ..... **$ 1,209 09**

The above amount was provided, under authority of T. 368146B., February 22, 1949, for payment of the living and travelling expenses of members of the National Library Advisory Committee.

1948-49

PUBLIC ACCOUNTS

PART II

U

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	753,344 56
Revenues—	
Ordinary	375,694 02
Net Charge	$ 377,650 54

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[1] Cash and Other Current Assets			
(c) Working Capital Advances	$1,514,918 73	*$ 608,803 06*	$ 906,115 67
LIABILITIES			
[11] Insurance, Pension and Guarantee Accounts—			
(c) Pension and Retirement Funds		7,040 39	7,040 39
[12] Deferred Credits	20 93	*20 93*	
[13] Sundry Suspense Accounts	25 50		25 50
	$ 46 43	$ 7,019 46	$ 7,065 89

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page U—5 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
Proceeds from Sales	$ 375,694 02	$ 236,994 33

Details

Ordinary Revenue—	1948-49	1947-48
Proceeds from Sales:		
Canada Gazette—Subscriptions, copies and advertising	83,513 25	59,607 82
Sales of Publications:		
Parliament and Departments	45,123 54	43,924 67
General Public	120,684 33	103,029 79
Waste paper contract	22,250 00	22,225 00
The sale of waste paper was made to Betcherman Iron and Metal Co., Ltd., Ottawa, under an annual contract approved by the Governor in Council.		
Sale of discarded material, etc.	60 65	45 40
Surplus on operation of Printing Branch	32,057 55	8,161 65
Surplus on operation of Stationery Branch	72,004 70	
Total Ordinary	$ 375,694 02	$ 236,994 33

Certified correct.

EDMOND CLOUTIER,
King's Printer.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
U–3	321 } 810 }	Departmental Administration	48,458 00	46,754 60	36,858 88
U–4	322 } 811 }	Printing, Binding and Distributing the Annual Statutes	30,000 00	21,544 58	28,150 12
U–4	323 } 812 } 618 }	*Canada Gazette*	119,980 00	118,358 53	80,473 08
U–4	324 } 813 }	Plant Equipment and Replacements	325,000 00	266,530 12	147,046 74
U–4	325 } 814 } 619 }	Distribution of Official Documents	89,430 26	89,349 47	66,900 00
U–4	326 } 815 }	Printing and Binding Official Publications for sale and distribution to Departments and the Public	230,000 00	208,672 36	174,994 28
		PENSIONS AND OTHER BENEFITS			
U–5	Stat.	Gratuities to families of deceased employees	2,134 90	2,134 90	1,278 00
		Total Ordinary	$ 845,003 16	$ 753,344 56	$ 535,701 10

Votes 321 and 810 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	35,077 00	33,877 00	32,316 54
Travelling Expenses	1,000 00	900 00	779 00
Printing, Stationery and Office Equipment	9,681 00	9,681 00	9,678 95
Sundries	2,700 00	4,000 00	3,980 11
	$ 48,458 00	$ 48,458 00	$ 46,754 60

As at March 31, 1949, there were 12 salaried employees being paid from this vote, of whom 6 were permanent and 6 temporary.

Votes 322 and 811 Printing, Binding and Distributing the Annual Statutes **30,000 00**
Expenditures ..... **$ 21,544 58**

The expenditures were incurred for printing, binding and distributing copies of Acts of Parliament; 4th Session, Twentieth Parliament, 1948, $18,661.50; and reprint of Statutes, 1946, $2,883.08.

Votes 323, 812 and 618 *Canada Gazette*

	Estimates	Allotments	Expenditures
Salaries	8,850 00	9,870 00	9,870 00
A Printing and Binding	111,130 00	110,110 00	108,488 53
	$ 119,980 00	$ 119,980 00	$ 118,358 53

As at March 31, 1949, there were 3 permanent salaried employees being paid from this vote.

A The work of printing and binding the *Canada Gazette* was executed by the Printing Branch of the Department.

Votes 324 and 813 Plant Equipment and Replacements

	Estimates	Allotments	Expenditures
Equipment and Supplies	323,200 00	323,200 00	266,185 94
Freight, Duty, etc.	1,800 00	1,800 00	344 18
	$ 325,000 00	$ 325,000 00	$ 266,530 12

This vote was provided to cover the cost of replacements of the printing plant and equipment in the Printing Bureau, which included payments to: Canadian Linotype, Limited, Toronto, $28,192.98; Harris Seybold (Canada) Limited, Toronto, $86,187.32; Latimer, Limited, Toronto, $16,232.37; Manton Brothers, Limited, Montreal, $58,175.84; Sears, Limited, Montreal, $13,727.05; Toronto Type Foundry Company, Limited, Montreal, $16,179.48.

Votes 325, 814 and 619 Distribution of Official Documents

	Estimates	Allotments	Expenditures
Salaries	48,120 00	51,720 00	51,720 00
Allotted from Vote 85, Salaries, etc.	6,669 26	6,669 26	6,669 26
Delivery and Mechanical Supplies and Char Service	3,000 00	3,120 00	3,118 56
Printing, Stationery and Office Equipment	18,327 00	17,827 00	17,825 02
Mechanical and Shipping Services	7,531 00	4,551 00	4,541 59
Sundries	5,783 00	5,543 00	5,475 04
	$ 89,430 26	$ 89,430 26	$ 89,349 47

This vote was provided to cover the costs of distribution of the official publications of Parliament and the Government Departments, as authorized by the Public Printing and Stationery Act, c. 162, R.S., as amended.

As at March 31, 1949, there were 26 salaried employees being paid from this vote, of whom 12 were permanent and 14 temporary.

Votes 326 and 815 Printing and Binding Official Publications for sale and distribution to Departments and the Public

	Estimates	Allotments	Expenditures
Printing, etc., for free distribution	10,000 00	20,000 00	19,887 23
Printing, etc., for sale	220,000 00	210,000 00	188,785 13
	$ 230,000 00	$ 230,000 00	$ 208,672 36

The printing and binding of the various publications was done by the Printing Branch of the Department, under the authority of the Public Printing and Stationery Act, c. 162, R.S., as amended.

The publications are stocked by the Printing Bureau for distribution and sale.

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... **$ 2,134 90**

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	282 16	419 46
Previous Years—Collectable	1,506 03	737 45
—Uncollectable	8,562 64	8,562 64
	$ 10,350 83*	$ 9,719 55*

* Exclusive of accounts referred to in the Open Accounts.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[1] Cash and Other Current Assets				
(c) *Working Capital Advances—Departmental—*				
A King's Printer Advance—Printing...	1,146,405 10	6,700,157 42	7,335,350 38	511,212 14
A King's Printer Advance—Stationery.	368,513 63	5,343,861 58	5,317,471 68	394,903 53
	$ 1,514,918 73	$ 12,044,019 00	$ 12,652,822 06	$ 906,115 67

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[11] Insurance, Pension and Guarantee Accounts				
(c) *Pension and Retirement Funds—*				
B Retirement Fund—Public Printing and Stationery		12 28	7,052 67	7,040 39
[12] Deferred Credits				
C Pay-list Deductions—Public Printing and Stationery ...	20 93	118,226 46	118,205 53	
[13] Sundry Suspense Accounts				
D Unclaimed Cheques Suspense—Public Printing and Stationery	25 50			25 50
	$ 46 43	$ 118,238 74	$ 125,258 20	$ 7,065 89

A The Public Printing and Stationery Act, c. 162, R.S., as amended, authorizes advances from Consolidated Revenue Fund to the King's Printer, not exceeding $2,000,000, "to enable him to purchase material for the execution of orders given or requisitions made under the provisions of the Act, and to pay the wages of workmen engaged in the execution of such orders or requisitions".

It is the practice of the King's Printer to add a percentage to the cost of the stationery purchased, to offset the cost of operation and this charge is reflected in selling prices; in the Printing Branch the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, telephone services, etc., paid by the Department of Public Works, is not taken into account.

From the closing balance of $906,115.67, shown above, must be deducted the sum of $27,308.44 representing amounts due the King's Printer at the close of the fiscal year and which are allowed as deductions under section 38 (as amended) of the Act in determining net advances outstanding.

The following is a statement of the operations for the year as shown in the King's Printer Advance Account.

PRINTING BRANCH

Work executed for departments and other governments		7,000,881 85
Cost of goods sold:		
Inventory April 1, 1948	883,345 99	
*Salaries, $296,606.97; wages of prevailing rates staff, $1,469,290.41	1,765,897 38	
*Paper, printing material, etc.	1,952,037 82	
*Printing, binding, lithographing, etc., done outside the Department. 2,762,920 90		
Accounts payable 294,519 64		
	3,057,440 54	
Office printing, stationery and other expenditures	93,483 75	
	7,752,205 48	
Less: Inventory March 31, 1949	783,381 18	
		6,968,824 30
Excess of Revenues over Expenditures (transferred to Ordinary Revenue)		$ 32,057 55

STATIONERY BRANCH

Stationery sold to departments and other governments		5,273,461 11
Cost of goods sold:		
Inventory April 1, 1948	297,382 81	
*Salaries, $182,936.95; wages of prevailing rates staff, $13,224.86	196,161 81	
*Materials and supplies	5,051,825 11	
Office printing, stationery and other expenditures	23,869 96	
	5,569,239 69	
Less: Inventory March 31, 1949	389,945 69	
		5,179,294 00
Excess of Revenues over Expenditures		94,167 11
Less: Excess of Expenditures over Revenues, 1947-48		22,162 41
Net excess of Revenues over Expenditures (transferred to Ordinary Revenue)		$ 72,004 70

* Certain details of these items are shown at the end of this section.

Certified correct.
EDMOND CLOUTIER,
King's Printer.

The stock of stationery, printing materials and supplies in store, was checked, under my direction with the quantities purchased and supplied, as required by section 35 (2) of the Public Printing and Stationery Act, Chap. 162, R.S. 1927.

WATSON SELLAR,
Auditor General.

At the close of the year, accounts totalling $27,308.44, of which $22,350.60 was for printing and $4,957.84 for stationery, were due the King's Printer as follows: National Film Board, $10,384.14; National Gallery of Canada, $371.76; National Research Council, $555.04; Royal Commission on Prices, $15,973.60; Department of Transport, $23.90.

B The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the office of the Comptroller of the Treasury. This change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through the various Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balances at that date as finally established in the Department of Finance account.

Credits in Retirement Fund—Public Printing and Stationery comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of each employee. Debits represent payment of the amount to his credit on resignation or death or, if the temporary employee is made permanent, either a refund of his contribution or transfer of the amount to the Department of Finance, Superannuation Account.

The transfer to this account of the credit balance from the Department of Finance, Retirement Fund—Civil Service account will be effected in the fiscal year 1949-50.

C Deductions for Canada Savings Bonds and superannuation from the wages of prevailing rates employees are credited to this account pending transmittal to the department concerned.

D All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of their issue are credited to this account pending claims therefor.

Details of King's Printer Advance Account

Paper, printing and miscellaneous material, etc., purchased for the Printing Branch, amounted to $1,952,037.82. Suppliers receiving $10,000 or over: Alliance Paper Mills, Ltd., Merritton, Ont., $50,762.24; Barber-Ellis of Canada, Ltd., Toronto, $56,408.74; The Brown Brothers, Ltd., Toronto, $12,658.13; Canada Envelope Co., Montreal, $31,290.39; Canada Paper Co., Montreal, $95,187.62; Canadian Linotype, Ltd., Toronto, $34,144.74; Comptoir National Enrg., Montreal, $83,653.19; Consolidated Paper Sales, Ltd., Montreal, $28,186.18; W. V. Dawson, Ltd., Montreal, $40,766.65; Dominion Envelope Co., Ltd., Toronto, $12,420.83; Don Valley Paper Co., Ltd., Toronto, $27,882.79; The E. B. Eddy Co., Hull, Que., $269,067.08; W. J. Gage & Co. Ltd., Toronto, $45,445.32; Globe Envelopes, Ltd., Toronto, $74,090.18; A. Kimball, Ltd., Toronto, $23,352.20; Litho-Print, Ltd., Toronto, $10,222.03; Ottawa Paper Box Co., Ltd., Ottawa, $10,323.68; Provincial Paper, Ltd., Toronto, $166,296.20; Rolland Paper Co., Ltd., Montreal, $294,072.07; Howard Smith Paper Mills, Ltd., Montreal, $323,203.23; Standard Paper Box Co., Ltd., Montreal, $16,263.55; Whyte-Hooke Papers, Ltd., Toronto, $16,778.47.

Printing, binding, lithographing, etc., done outside the Printing Bureau amounted to $2,856,680.92. Suppliers receiving $10,000 or over: Alger Press, Ltd., Oshawa, Ont., $48,453.64; Alter Printed Products, Toronto, $44,556.66; The Beauregard Press, Ottawa, $12,012.76; Benallack Press, Ltd., Montreal, $206,562.41; Bomac Electrotype Co., Ltd., Ottawa, $17,129.39; Boulanger Inc., Montreal, $23,651.87; Brigdens, Limited, Toronto, $12,234.10; Business Systems, Ltd., Toronto, $178,702.24; Canadian Association for Adult Education, Toronto, $15,000; Canadian Bank Note Co., Ltd., Ottawa, $26,605.40; Canadian Printing & Lithographing Co., Ltd., Montreal, $92,357.45; Charrier & Dugal, Ltée., Quebec, $12,672.04; Copeland-Chatterson, Ltd., Brampton, Ont., $16,805.66; The Copp Clark Co., Ltd., Toronto, $30,103.13; R. L. Crain, Ltd., Ottawa, $426,005.74; The Crofton Studio, Ottawa, $19,994.14; Davis-Lisson, Ltd., Hamilton, Ont., $17,417.55; Desbarats Printing Co., Ltd., Montreal, $14,483.60; Dominion Blank Book Co., Ltd., St. Johns, Que., $15,104.98; Dominion Loose Leaf Co., Ltd., Ottawa, $36,656.21; Robert Duncan & Co., Ltd., Hamilton, Ont., $12,564.85; Les Editions Marquis, Ltée., Montmagny, Que., $16,826.55; The Federated Press, Ltd., Montreal, $110,377.86; Gazette Printing Co., Ltd., Montreal, $22,311.79; The Herald Press, Ltd., Montreal, $21,067.81; International Business Machines Co., Toronto, $60,974.89; Litho-Print, Ltd., Toronto, $28,192.10; John Lovell & Son, Ltd., Montreal, $53,009.30; Lowe-Martin Co., Ltd., Ottawa, $19,680.37; A. Crombie McNeill, Ottawa, $22,655.43; Mercury Press, Ltd., Montreal, $45,798.35; Moore Business Forms, Ltd., Toronto, $154,328.41; Mortimer, Ltd., Ottawa, $91,516.21; Mutual Press, Ltd., Ottawa, $21,795.24; National Printers, Ltd., Ottawa, $24,762.12; Le Nouvelliste, Three Rivers, Que., $18,460.65; L'Opinion, Ltée., Hull, Que., $10,756.74; La Patrie Publishing Co., Ltd., Montreal, $84,479.90; Photo Engravers & Electrotypers, Ltd., Toronto, $46,292.38; Photo-Lithographie Inc., Quebec, $23,450.47; The Printers Guild, Ltd., Pickering, Ont., $17,728.25; Le Progres de Hull, Ltée., Hull, Que., $10,685.62; The Public Press, Ltd., Winnipeg, $12,359.12; The Robson Printers, Ltd., Montreal, $12,846.45; Rolph-Clark-Stone, Ltd., Toronto, $24,825.10; The Ronalds Co., Ltd., Montreal, $22,424.03; The Runge Press Ltd., Ottawa, $24,931.33; St. Lawrence Lithographing, Ltd., Montreal, $24,412.82; Saturday Night Press, Toronto, $12,987.14; Savoy's Continuous Forms, Ltd., St. Johns, Que., $17,635.09; Le Soleil (Ltée.), Quebec, $39,141.08; Southam Press Montreal, Montreal, $13,776.39; Stovel Press, Ltd., Winnipeg, $19,948.91; Tremblay & Dion, Quebec, $10,878.21; Woodward Press Inc., Montreal, $11,101.46.

The value of materials and supplies acquired for the Stationery Branch was $5,051,825.11. Suppliers receiving $10,000 or over: Acme Carbon & Ribbon Co., Ltd., Toronto, $18,049.98; Addressograph-Multigraph of Canada, Toronto, $163,124.29; The Beauregard Press, Ottawa, $13,780; Bostitch-Canada, Ltd., Montreal, $58,049.64; The Brown Brothers, Ltd., Toronto, $86,190.30; Budge Carbon Paper Mfg. Co., Ltd., Montreal, $37,461.83; Burroughs Adding Machine of Canada, Toronto, $35,317.76; Government of Canada, War Assets Corporation, $153,019.57; Canada Carbon & Ribbon Co., Ltd., Toronto, $40,858.83; Canadian Blank Book Co., Montreal, $17,890.66; Canadian Durex Abrasives, Ltd., Brantford, Ont., $13,272.81; Canadian Kodak Sales, Ltd., Toronto, $21,336.32; Capital Carbon & Ribbon Co., Ltd., Eastview, Ont., $62,295.91; The Capital Stamp & Stationery Co., Ltd., Ottatwa, $10,414.12; Hugh Carson Co., Ltd., Ottawa, $36,232.88; Clarke & Stuart Co., Ltd., Vancouver, $11,613.81; The Continental Paper Products, Ltd., Ottawa, $17,589.33; The Copp Clark Co., Ltd., Toronto, $12,804.19; Ralph C. Coxhead Corporation, New York, U.S.A., $17,922.20; Crawley Films, Ltd., Ottawa, $18,140.15; Cutting, Limited, Toronto, $45,155.11; Richard De Boo, Ltd., Toronto, $21,303.60; Derrett Cordage Company, Toronto, $88,881.91; Dictaphone Corporation Ltd., Toronto, $37,625.56; Ditto of Canada, Ltd., Toronto, $27,424.62; Dixon Pencil Co., Ltd., Newmarket, Ont., $26,456.08; G. L. Dodds, Montreal, $10,334.11; Dominion Duplicators, Ltd., Toronto, $13,378.13; Dominion Loose Leaf Co., Ltd., Ottawa, $66,973.04; Dominion Paper Co., Montreal, $12,293.03; Doon Twines, Ltd., Kitchener, Ont., $136,906.21; V. J. Dunne & Co., Ottawa,

$26,693.66; Eagle Pencil Co. of Canada, Ltd., Toronto, $38,467.03; Economy Controls, Ottawa, $76,329.92; The E. B. Eddy Co., Hull, Que., $154,196.41; Thomas A. Edison of Canada, Ltd., Toronto, $19,367.94; Evans & Kert, Limited, Ottawa, $79,509.90; Federal Typewriter Co., Ltd., Ottawa, $64,550.23; Felt & Tarrant, Ltd., Chicago, Ill., $12,784.45; W. J. Gage & Co., Ltd., Toronto, $73,285.30; Gestetner (Canada), Ltd., Ottawa, $150,513.16; Ginn and Company, Toronto, $30,694.35; Hutchings & Patrick, Ltd., Ottawa, $25,422.21; Instruments, Ltd., Ottawa, $25,270.75; International Business Machines Co., Toronto, $167,076.36; Keuffel & Esser Co., Montreal, $67,061.22; Librairie Beauchemin, Ltee., Montreal, $18,650.74; Lowe-Martin Co., Ltd., Ottawa, $144,396.74; The Luckett Loose Leaf, Ltd., Toronto, $10,411.37; MacMillan Office Appliances Co., Westboro, Ont., $47,393.42; Marchant Calculators, Ltd., Toronto, $14,218.24; McFarlane, Son & Hodgson, (Ltd.), Montreal, $10,752.24; Micro-Records, Ltd., Ottawa, $13,651.60; Office Appliances, Ltd., Ottawa, $59,864.55; The Office Specialty Mfg. Co., Ltd., Newmarket. Ont., $76,643.80; The Ontario Hughes Owens Co., Ltd., Ottawa, $113,721.04; Ottawa Paper Box Co., Ltd.. Ottawa, $12,909.09; Ottawa Typewriter Co., Ltd., Ottawa, $38,680.35; Peerless Carbon & Ribbon Co., Ltd., Toronto, $111,390.10; Leonard A. Philip & Co., Toronto, $12,205.22; Photostat Corporation, Toronto, $25,120.73; O. H. Pierce, Ltd., Toronto, $15,007.08; Pitney-Bowes of Canada Ltd., Toronto, $19,399.63; The J. H. Poole Co., Ltd., Toronto, $16,765.27; H. H. Popham & Co., Ltd., Ottawa, $11,516.60; John C. Preston, Ltd., Ottawa, $29,238.80; The Pritchard-Andrews Co. of Ottawa, Ltd., Ottawa, $16,523.40; Provincial Paper, Ltd., Toronto, $31,232.70; Remington Rand, Ltd., Toronto, $179,884.34; Rolland Paper Co., Ltd., Montreal, $213,151.49; Roneo Company of Canada, Ltd., Ottawa, $34,704.76; Royal Typewriter Co., Ltd., Montreal, $28,849.04; Sceley Systems Corporation Ltd., Toronto, $44,749.95; Howard Smith Paper Mills, Ltd., Montreal, $80,222.27; Southam Press Montreal, Montreal, $33,597.92; Thorburn & Abbott, Ltd., Ottawa, $76,010.42; Underwood Limited, Ottawa, $96,293.42; John Underwood & Co., Toronto, $10,012.74; Venus Pencil Co.. Ltd., Toronto, $20,449.08; J. C. Wilson, Ltd., Montreal, $19,118.41; G. H. Wood & Co., Ltd., Toronto, $15,137.05.

Employees Receiving Salaries at Annual Rates of $3,000 or over

The following list contains the names and annual salary rates of salaried employees who were receiving $3,000 or over as at March 31, 1949 or at dates of separation (shown in parentheses).

	Salary rate		Salary rate		Salary rate
Cloutier, E., King's Printer and Controller of Stationery	$ 10,000 00	Charette, O.	3,420 00	LeFeuvre, S. G.	3,000 00
Alexander, G.	3,720 00	Cole, H.	3,000 00	Lussier, G. A. G.	3,000 00
Baldwin, C. J. (May 28)	3,600 00	Cowtan, A. C.	4,080 00	Mahoney, J. M.	5,340 00
Ball, J. S. P.	3,000 00	DeGagne, J. A.	3,420 00	Mahoney, W. L.	3,000 00
Bambrick, A. T.	3,420 00	Desmarais, E.	3,300 00	Marquis, J. A. R.	3,000 00
Bambrick, E. F.	3,600 00	Desrosiers, J. E.	4,140 00	Martin, W. D. (July 5)	3,000 00
Bolger, J. J. (Feb. 20)	3,060 00	Driscoll, J. W.	4,740 00	McCann, D.	3,120 00
Boudreault, J. C. A.	3,000 00	Farrell, F. M.	3,300 00	McCartney, S.	3,720 00
Boyer, J. L. A.	3,840 00	Fortin, Y.	4,260 00	McKee, W.	3,300 00
Bradley, F. G.	3,060 00	Hague, W. R.	3,240 00	Michaud, L. P.	3,240 00
Byrne, J. H.	3,900 00	Hamilton, R. G.	3,120 00	Parker, T. A.	3,420 00
Byron, F. W.	3,420 00	Hamilton, W.	4,080 00	Pelton, L. A.	4,080 00
Cairncross, J.	3,420 00	Hebert, O. R.	3,300 00	Query, R.	6,000 00
Carson, J.	3,120 00	Hillman, E. J.	3,000 00	Quirouette, J. L. A.	3,420 00
Catellier, J. P. L.	3,720 00	Howe, F.	3,120 00	Rothwell, B. E.	3,420 00
		Keane, M. E.	3,600 00	Rowe, F. R.	3,060 00
		Lacoste, A.	3,240 00	Roy, J. A. A.	3,060 00
		Lamb, G. F.	3,600 00	Vary, R. E. A.	3,360 00
		Larochelle, E. J.	3,480 00	Wilson, M. E.	3,060 00
		Latendresse, J. P. E.	3,420 00		

1948-49

PUBLIC ACCOUNTS

PART II

V

DEPARTMENT OF PUBLIC WORKS

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

39882—35

DEPARTMENT OF PUBLIC WORKS

Pursuant to the provisions of the Public Service Rearrangement and Transfer of Duties Act, c. 165, 1927 and under the authority of the Orders in Council quoted, the control and supervision of the Government Telegraph and Telephone Service were transferred to other Departments in the early part of the current fiscal year.

P.C. 1929, April 29, 1948, authorized the transfer of the control and supervision of this Service, excepting the telephone exchange services for Government offices in and about Ottawa, to the Minister of Reconstruction and Supply. P.C. 2526, June 8, 1948, subsequently authorized its transfer to the Minister of Transport.

P.C. 1930, April 29, 1948, placed full control of the Government Telephone Services for Government offices in and about Ottawa, previously under the joint control of the Departments of Public Works and Finance, under the latter Department.

In accordance with the usual practice, details of 1948-49 revenues in respect of this Service and of expenditures from Votes 380, 381, 383 to 391 inclusive and 850 to 863 inclusive are shown under the Departments to which the transfers were made and where comparative tables are used, the 1947-48 figures have been adjusted accordingly.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	50,643,454 01	
Special	423,647 98	
		51,067,101 99
Revenues—		
Ordinary	1,070,860 66	
Special Receipts	2,084 08	
		1,072,944 74
Net Charge		$ 49,994,157 25

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	3,103,318 37	1,646,964 89	4,750,283 26
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds		2,640 17	2,640 17
[13] Sundry Suspense Accounts	8,223 37	7,481 56	15,704 93
	$3,111,541 74	$1,657,086 62	$4,768,628 36

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page V—72 of this section.

REVENUES

Comparative Summary

		1948-49	1947-48
	Ordinary Revenue—		
A	Privileges, Licences and Permits	450,545 03	396,329 73
B	Proceeds from Sales	3,324 45	3,605 63
C	Services and Service Fees	221,635 31	323,012 23
D	Refunds of Expenditure	385,712 89	205,357 32
E	Miscellaneous	9,642 98	6,661 37
	Total Ordinary	1,070,860 66	934,966 28
	Special Receipts—		
F	Refunds of Previous Years' War and Demobilization Expenditures	2,084 08	31,124 91
	Grand Total	$1,072,944 74	$ 966,091 19

Details

	Ordinary Revenue—		
A	Privileges, Licences and Permits:		
	Ferry privileges	479 00	
	Rentals of:		
	Public buildings and sites	423,759 05	
	Kingston dry dock	9,025 00	
	Sundry works, water lots, etc.	17,281 98	
			450,545 03
B	Proceeds from Sales:		
	Sales of moveables, furniture, fittings, lumber, scrap, etc	2,433 45	
	Sales of real estate	891 00	
			3,324 45
C	Services and Service Fees:		
	Commission from telephone booths in public buildings	17,531 33	
	Earnings of floating plant	53,679 26	
	Earnings of dry docks, etc.—		
	Champlain dry dock, Lauzon, Que	43,164 00	
	Lorne dry dock, Lauzon, Que.	25,503 50	
	Repair slip, Selkirk, Man.	2,416 00	
	New dry dock, Esquimalt, B.C.	58,900 98	
	Water collections, William Head, B.C., pipe-line	1,441 51	
	Work done by Photographic Branch	18,109 73	
	Sundries	889 00	
			221,635 31
D	Refunds of Previous Years' Expenditures		385,712 89
E	Miscellaneous:		
	Damages to Government property	8,402 39	
	Sundries	1,240 59	
			9,642 98
	Total Ordinary		1,070,860 66
	Special Receipts—		
F	Refunds of Previous Years' War and Demobilization Expenditures		2,084 08
	Grand Total		$1,072,944 74

Certified correct.

E. P. MURPHY,
Deputy Minister of Public Works.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
V–18	Stat.	Minister of Public Works—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
V–19	327, 816, 394	Departmental Administration	273,613 65	272,722 18	225,880 98
		ARCHITECTURAL BRANCH			
V–19	328	Branch Administration	412,001 00	381,341 38	274,841 56
V–19	329, 817	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.	8,848,875 00	7,624,286 13	6,091,618 55
V–23	330, 818	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.	10,342,478 00	9,773,048 42	7,516,534 87
		Construction, Repairs and Improvements of Public Buildings			
		Nova Scotia			
V–26	331, 819	Annapolis Royal Public Building—Repairs and improvements	18,000 00	16,324 67	
	331	Bridgewater Public Building—Alterations and improvements (Revote $12,500)	40,000 00	35,191 88	114 39
	819	Dartmouth Public Building—Addition and alterations	20,000 00		
		Dominion—Public Building	25,000 00		
		Glace Bay Public Building—Improvements and repairs (Revote $3,600)	6,000 00	4,211 40	11,498 81
		Halifax—Accommodation for Customs	100,000 00		
	331, 819	Halifax Customs Building—Improvements and elevator (Revote)	46,000 00	9,588 83	5,302 82
	819	Halifax—Eastern Air Command Buildings—Alterations, improvements and repairs	110,000 00	65,802 13	
	331	Halifax Federal Building—Improvements and repairs (Revote)	45,000 00	27,637 98	5,744 19
		Halifax—Postal Station at Armdale (Revote $30,000)	43,000 00		
	331, 819	Halifax—Postal Station at North End (Revote $4,000)	56,000 00	50,350 50	21,237 03
	331	Halifax—Office Building (Revote)	25,000 00		
	819	Hantsport Public Building—Addition and alterations	14,000 00	11,063 52	
		Kentville Public Building—Addition and alterations	10,000 00		
		Kingston—Public Building	25,000 00		
	331	Sydney Public Building—Alterations, improvements and repairs	20,000 00	18,890 61	
	819, 394	Truro Public Building—Improvements and repairs (Revote $6,100)	13,128 87	13,128 87	9,452 82
		New Brunswick			
V–27	332	Andover—Customs and Immigration Buildings	40,000 00		
	332, 394	Edmundston Public Building—Alterations (Revote $15,000)	22,199 50	22,199 50	17,248 58
	332	Fredericton—Public Building—Site and preliminary work towards construction of building (Revote $60,000)	73,500 00	275 00	70 87
	820	Moncton Public Building—Addition and alterations	50,000 00	100 00	
		North Head Public Building—Addition and alterations	25,000 00		
		Sackville Public Building—Addition and alterations	15,000 00	63 34	
	332, 820	Saint John Post Office—Addition, alterations and improvements (Revote $18,000)	125,000 00	52,183 40	15,986 94
	820	St. Leonard—Customs and Immigration Buildings	50,000 00	200 00	
		St. Stephen—Site for Public Building	20,000 00	224 00	
	332	Sussex Public Building—Addition and fittings (Revote)	32,000 00	71 78	72 23
	332, 820, 620	West Saint John—Terminal Building for Customs and Immigration (Revote $50,000)	875,000 00	855,970 25	404 63

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ARCHITECTURAL BRANCH—*Continued*			
		Prince Edward Island			
V-28	333	Charlottetown—Public Building (Revote $50,000)	100,000 00	250 00	
	821	Summerside—Public Building	50,000 00		
		Maritime Provinces Generally			
V-28	334, 822	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of $100,000	535,000 00	369,695 25	199,813 56
		Quebec			
V-28	335, 823	Armstrong—Customs and Immigration Building (Revote $25,000)	105,000 00	67,277 63	1,273 49
	823	Baie Comeau—Public Building	90,000 00	6,675 00	
	335	Buckingham Public Building—Alterations and improvements (Revote)	15,000 00	9,949 80	4,523 42
	823	Chandler—Public Building	25,000 00		
	335	Coaticook Public Building—Addition, alterations and improvements (Revote)	23,000 00	19,084 05	
	823	Cowansville—Public Building	50,000 00		
	335, 823	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of $100,000	900,000 00	599,004 34	431,000 15
	823	Donnacona—Public Building	35,000 00	210 15	
	335	Drummondville—Public Building Site (Revote)	25,000 00		
	823	Drummondville—Public Building	121,000 00		
		Granby Public Building—Addition, alterations and improvements	15,000 00		
	335, 823	Joliette Public Building—Addition (Revote)	50,000 00	57 00	
	335, 823	Lacolle (Blackpool)—Building for Customs (Revote $100,000)	410,000 00	333,858 85	20,246 07
	335	Lac Megantic Public Building—Addition, alterations and improvements (Revote $7,000)	12,000 00	2,310 00	46,872 15
		Levis Public Building—Addition, alterations and improvements (Revote $18,000)	60,000 00	248 35	215 58
	335, 823	Magog Public Building—Alterations and improvements (Revote)	28,000 00	24,401 38	107 68
	823	Maniwaki Public Building—Addition and alterations	25,000 00	11,474 69	
		Masson—Public Building	35,000 00	100 00	
		Matane Public Building—Addition, alterations and improvements	50,000 00	442 10	
		Mont Joli—Public Building	50,000 00	304 34	
		Montmagny—Public Building	50,000 00		
	335	Montreal—Building for British and Foreign Mail (Revote)	300,000 00	44,334 23	56,589 05
	335, 823	Montreal—Hochelaga Postal Station—Addition and improvements (Revote)	70,000 00	69,466 00	276 08
	823	Montreal—Longueuil Postal Station—Addition and alterations	50,000 00	759 69	
		Montreal—Notre Dame de Grace Postal Station—Addition and alterations	56,000 00	125 00	
	335	Montreal—Office Building (Revote)	300,000 00		
	823	Montreal—Old Examining Warehouse—Addition, alterations and improvements (Revote)	25,000 00	17,862 47	15,401 35
	335	Montreal—Postal Station "B" (Revote $175,000)	400,000 00	448 69	235,859 69
		Montreal—Postal Terminal—Addition (Revote)	250,000 00	32,271 47	
	335, 823	Montreal—Postal Terminal—Parcel Storage System (Revote $25,000)	95,000 00	65,883 20	3,012 10
	823, 394	Montreal—Purchase of, and alterations to, building for Department of National Revenue	375,799 54	375,799 54	
	335	Montreal—St. Henri Postal Station—Site (Revote)	25,000 00	.....	310 80
		Noranda—Public Building (Revote $57,000)	70,000 00		
		Quebec—Marine Stores Building—Elevator (Revote)	16,000 00	208 98	
	823	Quebec—Old Post Office Building—Elevators (Revote $73,000)	75,000 00	42,301 41	15,000 35

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ARCHITECTURAL BRANCH—*Continued*			
		Quebec—Concluded			
V-28	335	Quebec—Old Post Office Building—Improvements (Revote $4,000)	7,000 00	6,623 61	7,386 39
	823	Rimouski—Public Building	60,000 00		
	335	Rock Island Customs and Immigration Building—Addition to site (Revote $44,000)	60,000 00	496 00	119 20
	823	St. Felicien—Site for Public Building	5,000 00	4,150 00	
		St. Georges de Beauce—Addition to public building site	15,000 00		
		St. Henri de Levis—Public Building	25,000 00		
	335	St. Hyacinthe Public Building—Addition and improvements (Revote $7,000)	11,000 00	5,502 29	3,339 20
	823	Ste. Therese de Blainville Public Building—Addition and alterations	25,000 00		
	335, 823	Sherbrooke—Public Building (Revote $75,000)	350,000 00	176,650 60	1,188 65
	823	Thetford Mines Public Building—Addition, alterations and repairs (Revote $30,000)	100,000 00	25,676 07	9,010 70
	335	Three Rivers Public Building—Addition (Revote)	60,000 00	9,000 00	
		Val d'Or—Site for Public Building	12,000 00		
	823	Val d'Or—Public Building	100,000 00	22,892 73	
		Ontario			
V-31	824	Barrie—Public Building—(Revote $20,000)	80,000 00		
	336	Belleville—Public Building (Revote)	52,000 00		
		Bracebridge Public Building—Alterations and improvements (Revote)	15,000 00	14,634 65	92 60
		Brantford Public Building—Elevator	15,000 00	151 84	
	824	Chapleau—Public Building	25,000 00		
		Chatham—Public Building	50,000 00		
		Cornwall—Public Building	50,000 00	1,728 53	
		Delhi—Public Building	25,000 00	130 55	
	336, 824	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of $100,000	900,000 00	689,557 54	420,047 66
	824	Dundas Public Building—Addition and alterations	20,000 00	147 83	
		Fergus Public Building—Addition and alterations	29,000 00		
		Fort Erie—Customs Building—Addition and alterations	50,000 00		
		Geraldton—Public Building	24,500 00	2,899 65	
	336	Hamilton—Office Building (Revote)	100,000 00	99,333 19	185 00
	336, 824	Kenora Public Building—Addition, alterations and improvements (Revote $20,000)	95,000 00	68,321 48	
	336	Kingston Public Building—Alterations and improvements	50,000 00	47,553 75	
	824	Little Current—Public Building	50,000 00		
	336	Ottawa—Addition to Physical Metallurgy Laboratory	50,000 00	38,023 11	15,182 04
	336, 824	Ottawa—Addition to Mines and Resources site on Carling Avenue	45,000 00	12,991 33	
	336	Ottawa—Building for Department of Veterans Affairs (Revote)	100,000 00	250 00	
	336	Ottawa—Central Experimental Farm—Accommodation for staff	10,000 00	9,146 11	
	621	Ottawa—Central Experimental Farm—Addition and alterations to Chemistry Building	17,000 00	11,077 96	
	336, 824	Ottawa—Central Heating Plant—Repairs and replacements	120,000 00	104,298 40	
	336, 394	Ottawa—Connaught Building—Alterations and repairs	28,322 50	28,322 50	
	336, 824	Ottawa—Departmental Office Building (Revote)	450,000 00	355,195 08	99,819 42
	336	Ottawa—Dominion Observatory—Alterations and repairs	30,000 00	12,618 39	
	824, 621	Ottawa—East Block—Improvements	255,000 00	245,561 02	
	336	Ottawa—Fuel Research Laboratory—Alterations and improvements	50,000 00		

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ARCHITECTURAL BRANCH—*Continued*			
		Ontario—Concluded			
V-31	824	Ottawa—Improvements to heating in Woods and Canadian Buildings	70,000 00	21,278 68	
	336 824 621	Ottawa—National Research Building—Improvements and repairs (Revote $35,000)	217,000 00	209,628 29	19,184 41
	336	Ottawa—New Supreme Court Building—Renovation, completion and furnishing (Revote)	300,000 00	48,396 62	
	621	Ottawa—Parliament Buildings—Carving	12,000 00	9,734 26	
	336 824	Ottawa Parliament Buildings and Grounds—Improvements	78,000 00	75,636 66	67,473 47
	336 394	Ottawa—Rideau Hall—Repairs and alterations	21,157 79	21,157 79	55,041 37
	336	Ottawa—Royal Canadian Mint—Renewal of elevator and alterations to building (Revote $5,000)	13,000 00	12,100 00	3,688 86
		Ottawa—Testing Laboratory for Department of Public Works (Revote)	50,000 00		
		Ottawa—West Block—Improvements	18,000 00	17,073 78	
		Pelee Island—Building for Department of National Revenue	6,500 00	121 35	
	824	Pembroke—Public Building	25,000 00		
		Peterborough—Public Building	50,000 00		
		Picton—Public Building—Addition and alterations	25,000 00		
	336	Port Arthur Public Building—Improvements (Revote $6,000)	31,000 00	585 00	
		Port Arthur Public Building—Purchase of site (Revote)	50,000 00	509 60	
	824	Port Colborne Public Building—Addition and alterations	26,000 00		
	336 824 621	Sault Ste. Marie—Public Building	600,000 00	542,772 55	35,519 64
	336	Sudbury—Public Building Site (Revote)	165,000 00	440 00	
	824	Tecumseh—Public Building	31,000 00		
	336 824	Toronto—City Delivery Building—Extension, restoration, mechanical equipment and addition to site	976,000 00	706,186 16	645,513 80
	824	Toronto—Postal Station "E"	30,000 00	876 05	
	336	Toronto—Postal Station on St. Clair Avenue (Revote $75,000)	125,000 00	36,200 00	350 50
	336 824	Waterloo Public Building—Addition, alterations and improvements (Revote $18,000)	51,000 00	49,651 79	4,433 99
	336	Welland Public Building—Addition, fittings and improvements (Revote $50,000)	75,000 00	25,102 93	525 00
		Manitoba			
V-34	337	Brandon Public Building—Improvements to heating	12,000 00	9,001 54	
	825	Brandon Public Building—Addition and alterations	30,000 00		
	337 825	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of $50,000	205,000 00	127,972 35	66,531 93
	825	Flin Flon—Public Building	100,000 00	130 00	
		Grandview—Public Building	49,000 00	1,500 00	
		Pine Falls—Public Building	35,000 00		
	337	St. Boniface Public Building—Addition and alterations (Revote $8,000)	24,000 00	13,878 19	28,422 07
		St. Vital Public Building—Addition and alterations (Revote $15,000)	24,500 00	14,861 27	
	825	Winnipeg Immigration Building—Repairs and improvements	25,000 00	8,754 21	
	337	Winnipeg—Postal accommodation at Canadian National Railways Station (Revote $25,000)	75,000 00	40 00	275 00
	337 825	Winnipeg—Postal Station "A"—Improvements (Revote)	20,000 00	18,324 85	
	337	Winnipeg—Postal Station "F"—Addition and alterations (Revote $13,000)	20,000 00		
		Winnipeg—Public Building—Site (Revote)	300,000 00	164,334 72	2,300 00

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ARCHITECTURAL BRANCH—*Continued*			
		Saskatchewan			
V-35	338 826	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of $50,000	250,000 00	209,640 33	69,290 51
	826	Ituna—Public Building	25,000 00		
	338 826	Nipawin Public Building—Addition and alterations (Revote $15,000)	45,000 00	32,761 16	65 95
	338 826	North Portal—Site for building for Customs and Immigration (Revote)	65,000 00		
	338	Prince Albert Public Building—Addition and alterations (Revote $65,000)	120,000 00	2,165 00	100 33
		Regina—Accommodation for Department of Trade and Commerce (Revote $25,000)	39,000 00	33,853 14	24,402 07
	826	Regina Public Building—Improvements and repairs	30,000 00	14,852 24	
		Rosetown—Public Building	25,000 00		
		St. Walburg—Public Building	20,000 00	115 49	
		Alberta			
V-36	339	Calgary Public Building—Improvements and repairs (Revote $22,500)	37,500 00	6,077 86	23,735 65
	339 827	Calgary—Accommodation for Department of Trade and Commerce (Revote $21,000)	41,000 00	39,151 50	498 37
	827	Chief Mountain—Customs and Immigration Building	75,000 00		
	339	Coutts—Buildings for Customs and Immigration (Revote)	140,000 00	1,240 55	6,975 70
	339 827	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of $50,000	205,000 00	126,420 71	67,186 21
	339	Edmonton—Addition and alterations to South Edmonton Postal Station (Revote $30,000)	45,000 00		
		Edmonton—Postal Terminal (Revote $112,000)	300,000 00	296,113 40	1,319 97
		Edmonton—Public Building (Revote)	100,000 00		
	827	Leduc—Public Building	25,000 00		
		Macleod—Public Building	25,000 00		
	339	Peace River Public Building—Local Improvements (Revote $7,200)	8,500 00		
	827	Red Deer—Public Building	50,000 00	300 00	
		British Columbia			
V-37	340	Abbotsford—Site for Public Building (Revote)	10,000 00	71 00	10,150 00
	340 828	Chilliwack Public Building—Addition and alterations (Revote $40,000)	102,000 00	96,963 61	4,517 30
	340 828	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of $50,000	400,000 00	247,025 69	131,489 83
	340	Douglas—Buildings for Customs and Immigration (Revote)	120,000 00	45 25	140 00
	340 828 394	Duncan Public Building—Alterations and improvements (Revote $4,000)	26,738 95	26,738 95	4,747 28
	828	Haney—Public Building	47,000 00	149 00	
	340	Kelowna Public Building—Addition and alterations (Revote $30,000)	47,000 00	16,902 81	83 24
	828	Kingsgate—Customs and Immigration Building	100,000 00	11,866 27	
	340 828	Ladner—Site for Public Building (Revote)	10,000 00	9,649 50	
	340	Langley Prairie—Site for Public Building (Revote)	5,000 00	96 00	4,500 00
	828	Langley Prairie—Public Building	75,000 00	253 74	
	340	North Vancouver—Postal Station (Revote)	50,000 00	13,673 29	75 00
	828	Ocean Falls—Public Building	40,000 00	993 66	
	340	Osoyoos—Customs and Immigration Buildings	40,000 00		
	828	Smithers—Public Building	25,000 00		
	340	Vancouver Examining Warehouse—Installation of elevator (Revote $10,000)	48,000 00	42,363 80	16,801 35
	828	Vancouver Immigration Building—Alterations and improvements	35,000 00	32,282 03	

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ARCHITECTURAL BRANCH—*Concluded*			
		British Columbia—Concluded			
V-37	828	Vancouver—Alvin Estates Building—Purchase, alterations and extension	800,000 00		
		Vancouver—Begg Building—Purchase, alterations and extension	1,060,000 00	830,088 28	
	340	Vancouver—Post Office Building Site (Revote)	250,000 00	31,308 26	800 00
		Vancouver Public Building—Improvements and repairs (Revote)	5,000 00	.....	12 20
	340 828 394	Vancouver—Site for building for Customs (Revote)	230,168 15	230,168 15	250 00
	340 828	Victoria Astrophysical Observatory—Repairs, alterations and improvements (Revote $23,000)	35,000 00	21,649 50	11,187 89
	340	Victoria—Public Building (Revote)	200,000 00	137,852 14	25,827 97
		White Rock—Site for Public Building (Revote)	5,000 00		
	828	White Rock—Public Building	20,000 00		
	340	William Head Quarantine Station—Alterations, improvements and repairs (Revote $4,500)	20,000 00	16,485 62	82,820 61
		Generally			
V-38	341 830	Dominion Immigration Buildings—Repairs, improvements, etc	125,000 00	81,342 07	45,473 44
V-38	342	Dominion Quarantine Stations—Maintenance and repairs	50,000 00	21,397 02	19,546 36
V-39	343 831	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings	350,000 00	324,840 71	218,876 40
V-39	344	Building for National Film Board (Revote)	25,000 00	2,800 00	
V-39	345	National Capital Planning Service	135,000 00	100,372 23	
V-39	346 829	National Printing Bureau (Revote)	600,000 00	190,961 51	22,487 03
V-39	832	Accommodation for the Taxation Division of the Department of National Revenue	2,000,000 00	74,767 42	
V-40	347 833	Public Buildings Generally—Repairs, alterations, fittings and improvements and to authorize commitments against future years in the amount of $200,000	1,000,000 00	560,125 05	499,999 13
V-40	348	Veterans' Hospitals—Repairs, improvements and alterations	175,000 00	90,513 53	150,996 53
V-40	349	Canada House, London, England—Improvements and repairs	40,000 00	35,648 34	
V-40	350	London, England—Clerk's Table for the new British House of Commons (Revote)	7,500 00		
		ENGINEERING BRANCH			
V-40	351 834	Branch Administration	306,686 29	297,373 46	247,569 60
V-41	352 835	Engineering, including salaries of Engineers, Clerks, etc	1,244,243 00	1,025,937 35	636,652 81
		Dredging			
V-41	353 394	General Superintendence	15,570 38	15,570 38	10,249 20
V-41	354	Maritime Provinces	1,252,600 00	799,169 79	724,029 50
V-42	355 836	Ontario and Quebec	1,745,000 00	1,153,113 85	720,027 94
V-44	356	Manitoba, Saskatchewan, Alberta and Northwest Territories	358,500 00	277,276 56	255,569 03
V-44	357 837	British Columbia and Yukon	687,100 00	589,459 54	393,864 55

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ENGINEERING BRANCH—*Continued*			
		Maintenance and Operation of Graving Docks, Locks and Dams, etc.			
V-45	358	Champlain Graving Dock	447,085 00	317,080 23	296,444 34
V-45	359, 394	Esquimalt Graving Dock	128,840 24	121,252 25	117,697 59
V-45	360	Esquimalt Old Dry Dock	9,000 00	130 47	10,229 22
V-45	361	Lorne Graving Dock	273,122 00	50,655 22	40,633 91
V-46	362	Selkirk—Repair Slip	12,300 00	10,742 32	6,190 19
V-46	363, 838	Locks and Dams	376,202 00	178,052 03	401,258 02
V-46	364, 839, 394	Snagboats	99,654 57	98,436 35	81,979 82
		Maintenance and Operation of Roads and Bridges			
V-47	365	Burlington Channel Bridge	49,930 00	43,816 81	37,002 20
V-47	366	Contribution to the Provincial Government of Nova Scotia for replacement of bridge at Grand Etang, Nova Scotia	32,000 00	32,000 00	
V-47	367	Kingston, LaSalle Causeway	128,498 00	19,262 66	34,078 07
V-47	368	New Westminster Bridge	47,723 96		
V-48	369	Towards International Bridge over St. Croix River between St. Stephen, New Brunswick and Calais, Maine, the State of Maine to pay a like amount	10,000 00		
V-48	370	Generally	91,112 00	78,290 22	91,571 47
		Dry Dock Subsidies			
V-48	Stat.	Burrard Dry Dock (North Vancouver)	112,500 00	112,500 00	112,500 00
V-48	Stat.	Montreal Floating Dock	105,000 00	105,000 00	105,000 00
V-48	Stat.	Saint John Dry Dock	247,500 00	247,500 00	247,500 00
		Construction, Repairs and Improvements—Harbours and Rivers			
		Nova Scotia			
V-48	371	Anderson's Cove—Breakwater repairs	34,000 00	29,587 66	
		Baddeck—Wharf reconstruction	50,000 00	1,369 95	
	371, 840	Ballantyne's Cove—Breakwater repairs (Revote)	46,000 00	7,329 71	13,085 38
	840	Battery Point—Breakwater extension	20,000 00	43 80	
	371	Bay St. Lawrence—Towards harbour repairs and improvements (Revote)	100,000 00	30 20	147 03
		Breen's Pond—Breakwater replacement (Revote)	118,500 00	69,019 84	101 17
	840	Canso—Wharf reconstruction (Revote $14,000)	20,500 00	19,241 27	8,069 13
	371	Cape John—Breakwater (Revote $77,000)	90,000 00	19,619 59	331 13
		Capstick—Breakwater reconstruction	60,000 00	578 81	
		Chester Ironbound—Breakwater extension	26,000 00	117 45	
		Cheticamp Beach—Quay Wall	15,000 00	1,652 86	
		Cheticamp Point—Breakwater	15,000 00	14,099 60	
		Cow Bay (Port Morien)— Breakwater reconstruction and dredging (Revote $150,500)	360,000 00	228,512 60	23,041 48
		Creignish—Breakwater-Wharf reconstruction (Revote $24,400)	28,500 00	26,195 51	84 84
	371, 622	Digby—Repairs to piers	89,000 00	86,435 22	33,499 67
	371, 394	Dingwall—Dredging	122,147 78	122,147 78	129,585 76
	840	Dover—Wharf extension	27,000 00	111 74	
	371	Drum Head—Wharf replacement (Revote $130,000)	163,000 00	1,755 74	898 36
	840	East Ferry—Breakwater replacement	60,000 00	154 37	

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ENGINEERING BRANCH—*Continued*			
		Nova Scotia—Concluded			
V-48	371	Eastern Passage—Dredging (Revote $1,000)	65,000 00	30,112 97	21,532 29
		Fall's Point (Woods Harbour)—Wharf extension	118,000 00	3,132 11	
		Feltzen South—Breakwater-wharf replacement (Revote $97,000)	123,000 00	119,125 41	1,601 92
		Ferry Landings at Tiverton, East Ferry, Freeport and Westport (Revote)	300,000 00	3,189 35	2,133 10
		Graff Beach—Beach protection	6,000 00	4,012 23	
	840	Grand Etang—Pier extension	16,000 00	8,363 71	
	371	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	755,000 00	598,337 32	645,501 45
		Ingonish Ferry—Wharf repairs and improvements (Revote)	35,500 00	172 13	
	371, 622, 394	Inverness—Maintenance of harbour entrance (Revote $24,000)	33,061 06	33,061 06	108 24
	840	Little Anse—Breakwater replacement (Revote $148,000)	210,000 00	6,723 50	86 53
	371	Liverpool—Wharf	35,000 00		
		Liverpool—Redredging (Revote)	70,000 00	52,837 05	26,543 14
		Livingstone Cove—Wharf reconstruction	60,000 00	268 73	
		Lunenburg (Battery Point)—Towards breakwater reconstruction	23,000 00	13,059 57	
		McCreadyville—Replacing harbour facilities (Revote $25,000)	99,000 00	41,556 17	
		McDonald's Cove—Breakwater (Revote $38,000)	48,000 00	40,033 81	12,514 11
	371, 394	Mauger's Beach—Replacing protection of Halifax Harbour (Revote $25,000)	65,077 06	65,077 06	
	371	Meteghan—Breakwater replacement (Revote)	69,000 00	55,969 11	77,271 45
		Mill Cove—Breakwater extension	67,000 00	101 36	
		Neil's Harbour—Breakwater repairs	135,000 00		
		Newellton—Wharf repairs (Revote)	21,000 00	12,940 20	8,633 24
		New Glasgow—Wharf repairs (Revote $70,500)	80,000 00	10,061 10	113 20
		New Harbour—Breakwater reconstruction (Revote $46,000)	55,000 00	42,261 31	148,994 75
	371	North Sydney—Breakwater repairs	34,000 00	33,408 22	
		North West Cove (Scatari Island)—Breakwater reconstruction	70,000 00	229 64	
	371, 840	North West Cove (Tancook)—Breakwater extension	35,000 00	99 92	
	371	Parker's Cove—Harbour repairs and improvements (Revote)	124,000 00	121,030 54	78 05
		Petite Riviere—Breakwater repairs	27,000 00	26,991 02	22,031 58
	371, 840	Pictou—Towards restoration of harbour facilities (Revote $10,000)	242,000 00	205,187 82	115,648 99
	371, 394	Pictou Island—Breakwater-wharf replacement (Revote)	113,765 62	113,765 62	171 71
	371	Port Felix—Wharf replacement	20,000 00	104 77	
		Port Hawkesbury—Wharf repairs (Revote $144,000)	149,000 00	90,220 32	103 63
		Port Maitland—Breakwater reconstruction (Revote)	95,500 00	82,668 48	12,520 09
	371, 840	Pugwash—Towards wharf repairs and dredging (Revote $136,100)	189,500 00	108,262 63	5,343 59
	371	Sandford—Breakwater extension (Revote $118,000)	123,000 00	111,301 50	90 89
	371, 840	Seal Harbour—Dredging (Revote)	143,000 00	91,943 43	121 10
	371	Seaside (Harbour View)—Breakwater replacement	25,000 00	117 00	
		Shad Bay—Wharf replacement	11,000 00	184 55	
		Short Beach—Breakwater repairs (Revote)	112,000 00	5,011 33	20,847 34
		Three Fathom Harbour—Causeway (Revote)	10,000 00	3,586 39	58,356 97
		Trout Cove (Centreville)—Breakwater reconstruction (Revote)	54,000 00	33,321 67	121,396 69
	840	Wadden Cove—Breakwater replacement	13,500 00	80 42	
	840, 622	West Dublin—Towards dredging	35,000 00	34,939 85	18,017 73
	371	Westport—Wharf repairs	35,000 00	27,959 78	
	840	Yarmouth Bar—Towards breakwater reconstruction	100,000 00		

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ENGINEERING BRANCH—*Continued*			
		Prince Edward Island			
V-52	841	Annandale—Boat basin	12,000 00	6,517 02	
	372	Canoe Cove—Breakwater repairs	22,000 00	930 12	
		Charlottetown—Towards wharf reconstruction and improvements	250,000 00	11,406 11	108,891 12
	841	Fishing Cove (Cape Egmont)—Wharf and breakwater	47,000 00	82 12	
	372	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of $35,000	90,000 00	71,001 32	88,561 32
		Launching Pond—Boat harbour (Revote $50,000)	74,000 00	66 74	51 87
		Little Sands—Wharf reconstruction	70,000 00	154 68	
	372, 841, 394	Montague—Wharf reconstruction (Revote)	34,622 19	34,622 19	5,624 02
	372	North Lake—Reconstruction of breakwaters	73,000 00	1,005 72	
		Red Head—Harbour improvements	7,000 00	6,967 53	6,488 72
		Souris—Breakwater repairs	50,000 00	58 28	57,523 32
		Summerside—Railway Wharf—Repairs to wharf and reconstruction of shed (Revote $7,000)	90,000 00	7,035 52	5,333 75
		Summerside—To take over and reconstruct Holman's wharf	35,000 00	11,068 43	
		Tignish—Repairs to breakwaters (Revote $63,400)	90,000 00	79,836 41	1,788 98
		Wood Islands—Wharf improvements (Revote $67,000)	192,000 00	183,817 32	6,541 77
		New Brunswick			
V-53	373	Baie Ste. Anne—Wharf (Revote)	96,000 00	74,660 63	32,318 45
	842	Barachois—Wharf improvements and dredging	25,000 00	79 46	
	373	Bathurst—Wharf repairs	60,000 00	35,028 13	
	373, 394	Bay du Vin River—Wharf extension (Revote $2,000)	3,110 45	3,110 45	3,977 09
	842	Blue Cove—Towards breakwater repairs	40,000 00		
		Botsford—Towards breakwater extension	50,000 00	107 04	
		Buctouche—Towards dredging	75,000 00	48,199 58	
		Burnt Church—Towards wharf repairs	25,000 00	105 22	
	373, 394	Caissie's Cape—Breakwater reconstruction and dredging (Revote)	94,062 63	94,062 63	46,168 85
	373	Campbellton—Dredging	100,000 00	91,893 99	
		Caraquet (Young Wharf)—Dredging (Revote)	23,000 00	19,860 20	13,941 02
	842	Caraquet—Towards harbour improvements	100,000 00	78 43	
		Chockfish—Wharf	13,000 00	57 27	
		Cocagne Bar (Cormierville)—Towards breakwater-wharf	25,000 00	77 34	
		Escuminac—Breakwater repairs	30,000 00	8,766 32	
		Escuminac—Boat haul-up	20,000 00	19,465 01	
	373	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of $65,000	160,000 00	98,381 90	104,312 36
		Leonardville—Wharf reconstruction (Revote)	90,000 00	84,101 26	100 85
		Little Cape—Breakwater replacement (Revote)	150,000 00	134,154 06	
	842	Little Shippigan—Wharf extension	70,000 00	76 10	
		Mace's Bay—Towards breakwater	100,000 00	119 54	
		Malloch's Beach—Breakwater extension	65,000 00	76 75	
		Neguac Church—Towards wharf extension	50,000 00	100 31	
	373	Petit Rocher—Breakwater repairs	160,000 00	23,697 86	
		Point Sapin—Breakwater repairs (Revote)	10,000 00	7,444 38	12,400 82
	373	Richibucto Cape—Repairs and improvements to harbour works (Revote $1,200)	5,500 00	1,996 53	4,030 22
	842	St. Andrews—Towards wharf improvements	100,000 00	131 20	
	373	St. Olivier—Wharf reconstruction (Revote)	25,000 00	17,694 16	2,750 50
		Seal Cove—Repairs to breakwaters (Revote $19,000)	23,000 00	8,628 97	11,719 11
	842	Seal Cove—Towards breakwater	100,000 00	67 17	
	373, 842	Shippigan—Savoy Landing—Towards wharfage facilities, subject to an agreement to be entered into with the Provincial Government as to division of costs (Revote $100,000)	205,000 00	108 62	

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ENGINEERING BRANCH—*Continued*			
		New Brunswick—Concluded			
V–53	373	Stonehaven—Breakwater repairs	36,000 00	5,911 98	
	842	Tracadie—Wharf	21,000 00	163 85	
	373	Welchpool—Wharf replacement (Revote $150,000)	203,000 00	57,125 16	61 62
		Quebec			
V–55	843	Bagotville—Wharf reconstruction (Revote)	60,000 00	27,245 46	97,107 28
	374	Baie Comeau—Towards wharf improvements (Revote $150,000)	500,000 00	165,722 15	
	374\ 843/	Baie de la Trinite—Dredging	170,000 00	26,307 65	
	843	Baie des Sables—Towards wharf extension	50,000 00	192 64	
	374\ 843/	Barachois de Malbaie (Bridgeville)—Jetty reconstruction (Revote $130,000)	190,000 00	81,154 11	161 25
	374	Beauharnois—Wharf reconstruction (Revote)	11,000 00	6,035 32	
	843	Blanc Sablon—Towards wharf	125,000 00	388 56	
	374	Cap Chat—Towards wharf extension (Revote $100,000)	400,000 00	317,212 65	132 72
	843	Cap Sante—Wharf reconstruction	30,000 00	22,313 83	
	374	Chandler—Towards wharf extension, subject to contribution by the Gaspesia Sulphite Company (Revote $80,000)	350,000 00	151,161 30	72 55
	843	Cloridorme—Towards wharf	50,000 00	35,255 05	
	843\ 623/	Cross Point—Jetty extension	36,500 00	35,512 42	
	374	Entry Island, Magdalen Islands—Wharf (Revote $22,500)	37,000 00	8,463 00	140 81
		Fame Point (Pointe a la Renommee)—Slipway (Revote)	3,300 00	2,524 63	2,382 59
		Gascons Ouest (L'Anse a la Barbe)—Reconstruction of jetties (Revote $55,000)	62,000 00	55,659 88	168 43
		Grand Entree—Breakwater and slip	52,900 00	6,151 04	
		Grande Riviere—Wharf reconstruction (Revote)	145,000 00	36,542 02	15,843 64
	374\ 843/	Grande Riviere—Dredging entrance channel	195,000 00	13,452 07	
	843	Grande Vallee—Towards deepwater wharf	50,000 00	214 71	
	374\ 623/	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of $125,000	490,000 00	454,046 73	364,121 27
	374	Isle aux Coudres—Improvements to wharves (Revote $164,400)	214,000 00	198,166 07	39,730 67
	374\ 394/	Isle aux Grues—Wharf replacement (Revote $80,000)	103,110 91	103,110 91	336 74
	374\ 394/	Kamouraska—Wharf reconstruction (Revote $15,000)	19,023 43	19,023 43	27,145 25
	843	Lake Checobi—Wharf	6,500 00	2,768 90	
		Lac Tremblant—Wharf	30,000 00	27,540 81	
	374\ 394/	L'Anse a Brillant—Harbour improvements	16,004 12	16,004 12	
	374	L'Anse St. Jean—Wharf repairs (Revote $138,000)	162,500 00	157,057 22	143 73
	843	La Tabatierre—Wharf extension	43,000 00	4,078 51	
	374\ 623/	Les Eboulements—Breakwater	23,500 00	23,238 39	
	374	Les Escoumains—Wharf repairs	21,800 00	15,020 02	
	843	Levis—Reconstruction of wharf	200,000 00		
	374	L'Islet—Wharf repairs	28,400 00	20,452 10	
		Lotbiniere—Harbour improvements	14,500 00	13,318 13	
		Marsouins—Wharf extension (Revote)	60,000 00	53,436 26	121 88
		Matane—Towards wharf reconstruction	100,000 00	6,776 96	
		Mont Louis—Shed on Wharf	12,000 00	11,429 71	
		Montmagny—Wharf reconstruction	78,500 00	170 66	
	843	Montmorency—Wharf enlargement	12,000 00	9,031 64	
		Natashquan—Wharf reconstruction and improvements	173,000 00	158 99	
		Notre Dame du Portage—Towards wharf reconstruction	50,000 00	209 64	
	374	Papineauville (Pentecost Bay)—Improvements	42,400 00	33,518 24	
		Paspebiac—Wharf extension and improvements (Revote $130,000)	186,500 00	166,119 15	145 12

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ENGINEERING BRANCH—*Continued*			
		Quebec—Concluded			
V-55	374 623	Petite Riviere Est—Harbour improvements (Revote $38,000)	71,000 00	68,936 09	
	374 843	Pointe Basse, Magdalen Islands—Breakwater-wharf replacement (Revote)	113,000 00	294 16	
	843	Port Daniel—Towards fishing harbour	50,000 00	343 03	
	374	Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939 (Revote)	215,000 00	158,587 61	615,089 24
	843	Quebec, Inner Louise Basin—Wharf repairs	30,000 00	121 41	
		Richelieu River—Dredging	207,000 00	55,440 56	
	374	Rimouski—Wharf reconstruction and extension (Revote $200,000)	405,000 00	130,663 98	4,228 12
	374 843	Riviere au Tonnerre—Dredging	88,000 00	23,223 25	
	843	Riviere Colombier (Anse Noire)—Wharf enlargement	30,000 00	154 46	
	374	Riviere du Loup—Wharf reconstruction (Revote $125,000)	400,000 00	387,545 80	792 37
	843	Riviere Ouelle (Pointe aux Orignaux)—Towards wharf reconstruction	100,000 00	186 17	
	374 843	Riviere Pentecote—Redredging	130,000 00	40,447 54	
	843	Riviere St. Paul—Shed	19,000 00	16,579 70	
	374	Riviere St. Paul—Wharf (Revote $79,300)	140,000 00	121,003 07	908 83
		Riviere Whalen (Cap des Rosiers)—Fishing Harbour (Revote $100,000)	300,000 00	202,243 80	8,977 52
		Ruisseau Chapados—Harbour improvements	55,000 00	182 14	
		Ruisseau LeBlanc—Breakwater reconstruction (Revote)	147,000 00	58,721 63	10 56
	374 843	Ste. Anne des Monts—Towards wharf reconstruction and extension (Revote $318,100)	1,100,000 00	436,032 50	28,066 74
	374	St. Charles—Wharf reconstruction (Revote $24,800)	41,000 00	30,100 81	7,578 29
	843	St. Francois du Lac—Wharf repairs	32,000 00	15,739 58	
	374 394	St. Ignace de Loyola—Reconstruction of pier	57,723 19	57,723 19	154 43
	843	St. Jean, I. O.—Towards wharf reconstruction	25,000 00	17,839 65	
		St. Joseph d'Alma—Wharf reconstruction	18,400 00	5,242 61	
	374	St. Juste du Lac—Wharf improvements (Revote)	5,000 00	166 46	8,959 08
	843	St. Michel de Bellechasse—Wharf repairs	52,000 00	156 55	
	374 394	St. Omer—Wharf repairs (Revote)	46,312 78	46,312 78	136 96
	374	St. Simeon—Wharf reconstruction (Revote)	95,000 00	87,834 93	74,892 20
	843	Sorel—Harbour improvements	355,000 00	42,659 39	14,225 18
	374 623	Sorel—Harbour repairs	36,200 00	35,926 20	
	374	Trois Pistoles—Wharf extension and dredging (Revote $76,000)	100,000 00	88,162 74	141 46
		Vercheres—Retaining wall	30,000 00	21,786 90	
		Ontario			
V-59	375	Belle River—Reconstruction of training wall	34,000 00	30,152 59	
	844	Belleville—Harbour improvements	7,000 00	7,000 00	44,840 54
	375	Bracebridge—Redredging, the Provincial Government to bear a like amount (Revote)	42,000 00	29,695 68	15,878 44
	375 844	Britt—Wharf (Revote $9,500)	16,100 00	10,610 33	232 09
	375	Brockville—Breakwater reconstruction	138,000 00	83,579 07	
		Bronte—Reconstruction of piers (Revote $37,000)	212,000 00	179,395 06	90,814 30
		Byng Inlet—Wharf (Revote $9,600)	13,500 00	4,688 52	254 46
	844	Christian Island—Wharf extension	16,000 00	905 73	
	375	Cockburn Island—Reconstruction of harbour works (Revote $22,500)	56,000 00	349 35	
	375 844	Collingwood—Harbour reconstruction and improvements (Revote $63,000)	275,000 00	187,432 72	155,116 42
	844	Dryden—Wharf	38,000 00	22,244 90	
	375 844	Fort William—Dredging (Revote $31,000)	180,000 00	120,867 21	255,563 22
	375	Gananoque—Wharf extension	8,600 00	8,496 85	

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ENGINEERING BRANCH—*Continued*			
		Ontario—Continued			
V–59	844	Goderich—Redredging and repairs to harbour works	228,000 00	188,174 63	17,165 64
		Grand River Conservation Scheme—Contribution towards cost of preliminary plans, test drilling, etc., in connection with proposed dam on the Conestoga River (Revote)	8,000 00	4,385 41	4,659 05
	844, 394, 375	Haileybury—Repairs to harbour works	28,547 13	28,547 13	
	375, 844	Hamilton—Towards harbour improvements (Revote)	800,000 00	185,770 02	113,058 34
	375	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of $75,000	275,000 00	178,951 20	135,698 20
	844	Honora—Wharf replacement	8,500 00	4,875 45	
		Island Grove—Wharf	23,000 00	943 84	
	375, 844	Kenora—Repairs to wharves (Revote $42,000)	74,000 00	69,230 43	34,455 13
	375, 844	Kincardine—Repairs to piers	48,000 00	40,687 60	
	375, 844	Kingsville—Harbour repairs and improvements (Revote $111,000)	185,000 00	181,161 65	24,654 10
	375	Little Current—Site for wharf (Revote)	25,000 00	19,127 93	
	844	Loon Lake—Wharf	8,300 00	4,530 27	
	375	Macdiarmid—Breakwater repairs	15,000 00		
	375, 394	Meaford—Revetment wall (Revote)	8,002 08	8,002 08	46,253 89
	375, 844	Midland to Parry Sound—Towards dredging inside channel (Revote)	240,000 00	90,600 04	117 91
	844	Montreal River—To complete wharfage facilities	4,500 00	4,178 38	
	375, 624	Morson—Wharf replacement (Revote $7,400)	13,000 00	12,630 78	205 58
	844	Nighthawk River—Contribution towards improvements	10,000 00	10,000 00	
		Nipigon—Wharf extension and dredging	65,500 00	7,207 41	
	375	North Bay—Wharf improvements	10,000 00	9,206 80	
	624	Oshawa—Revetment wall extension	14,000 00	13,234 83	
	375	Ottawa—(Rideau River)—Repairs to walls and tail-race (Revote $41,000)	64,000 00	7,120 82	9,980 00
	844	Owen Sound—Harbour improvements	105,000 00	2,767 76	
		Pelee Island—Towards wharf reconstruction	50,000 00	142 21	
	375	Pelee Island—Wharf improvements (Revote)	28,000 00	1,403 59	1,237 03
		Penetanguishene—Harbour improvements (Revote $24,000)	87,000 00	76,798 68	8,922 16
		Port Arthur—Dredging (Revote $231,000)	340,000 00	180,994 13	59,312 35
	375, 844, 624	Port Arthur—Breakwater (Revote $210,000)	585,000 00	575,775 03	190,429 32
	375	Port Bruce—Reconstruction of pier (Revote $28,000)	38,000 00	880 44	3,092 22
		Port Burwell—Reconstruction of pier	110,000 00	90,895 79	
	375, 844	Port Colborne—Breakwater repairs (Revote $25,000)	94,000 00	79,362 45	84 19
	375	Port Dover—Checkwater repairs and extension	8,000 00		
		Port Elgin—Breakwater repairs (Revote $71,200)	78,000 00	60,955 66	12,192 14
		Port Hope—Harbour repairs (Revote $121,000)	200,000 00	190,023 95	70,845 36
	375, 394	Port Rowan—Harbour repairs and improvements (Revote $29,000)	36,823 97	36,823 97	275 77
	375	Redwood Road—Wharf (Revote)	4,500 00		
	844	Riviere des Mille Iles—Dredging	40,000 00	173 94	
		Rondeau (Erieau)—Repairs to piers	85,000 00	83,094 58	
	375	Salmon Point—Breakwater extension (Revote $13,000)	17,100 00	124 73	89 79
		Sand Point—Wharf repairs	39,000 00		
	844	Sheguindah—Dredging (Revote $13,000)	20,000 00	11,389 77	72,801 81
	375	South Baymouth—Harbour improvements (Revote $45,000)	100,000 00	40,206 90	71 53
	844	Spanish—Wharf extension	7,200 00	3,511 22	
	375, 844	Sturgeon Falls—Wharf extension (Revote)	13,000 00	5,103 51	72 55

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ENGINEERING BRANCH—*Continued*			
		Ontario—Concluded			
V–55	375	Tobermory—Wharf and dredging (Revote)	43,000 00	38,534 77	41,930 87
		Toronto—Harbour Maintenance (Revote)	45,000 00	31,074 70	376 38
	844	Toronto—Towards harbour head wall	500,000 00	200,292 35	
	624	Trenton—Wharf extension	6,000 00	5,873 88	
	844	Wade's Landing—Wharf and dredging	9,000 00		
	375	Wallaceburg—Extension to wharf and warehouse	31,500 00	387 93	
	844	Wheatley (Muddy Creek)—Towards fishing harbour	50,000 00	15,433 68	
	375	Whitby—Repairs to harbour works	230,000 00	183,358 81	121,500 48
		Manitoba			
V–63	376	Assiniboine River—Dyking and cut off (Revote $40,000)	61,000 00	26,913 65	16,478 06
	845	Assiniboine River—Repairs and improvements to dyking	17,000 00	16,989 40	
	376	Gimli—Wharf reconstruction (Revote)	35,000 00	27,667 01	55,877 47
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	50,000 00	30,755 29	8,551 10
		Hnausa—Wharf reconstruction (Revote $100,000)	115,000 00	83,870 69	1,433 40
		Matlock—Breakwater reconstruction (Revote $6,000)	44,000 00	27,364 33	56,588 31
		Mill Creek—Reconstruction of dam (Revote)	1,500 00	257 00	9,616 27
		St. Andrews—River breakwater (Revote $4,000)	41,000 00	92 61	5,494 30
		St. Andrews Lock and Dam—Improvements to bridge (Revote)	35,000 00	700 00	
		The Pas—Wharf reconstruction	55,000 00	39,154 75	
		Victoria Beach—Wharf repairs (Revote)	60,000 00	57,316 55	2,748 00
		Winnipegosis—Wharf reconstruction (Revote $4,000)	6,000 00	4,069 53	18,426 40
		Winnipegosis—Wharf and haulout slip	24,000 00	17,478 38	
		Saskatchewan, Alberta and Northwest Territories			
V–63	846	Alberta Beach, Alberta—Wharf repairs	24,000 00	93 83	
	377, 846	Bell Rock (Fort Smith), Northwest Territories—Wharf	233,000 00	117,939 17	3,650 32
	377	Cold Lake, Alberta—Harbour improvements (Revote $6,000)	23,000 00		
	377, 846, 625	Fort Fitzgerald, Alberta—Wharf repairs and extension	183,000 00	168,369 97	
	377	Fort Franklin, Northwest Territories—Wharf repairs and extension	22,000 00	2,701 15	
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	25,000 00	15,809 41	6,986 17
		Waskesiu Lake, Saskatchewan—Harbour improvements (Revote)	65,000 00	62,202 54	
		Waterways, Alberta—Reconstruction of wing dams	23,000 00		
		Yellowknife, Northwest Territories—Wharf (Revote)	23,000 00	10,777 71	2,459 20
		British Columbia and Yukon			
V–64	847	Balmoral—Wharf	14,000 00		
	626	Bear River, Bedwell Sound—Float	7,000 00	113 92	
	378	Bella Coola—Wharf replacement (Revote)	146,000 00	106,984 64	37,082 93
	847	Billings Bay (Nelson Island)—Float	7,000 00	5,279 50	
	378	Campbell River—Fishing harbour (Revote)	100,000 00	97,875 11	
		Campbell River—Wharf repairs and extension (Revote $33,000)	132,000 00	5,125 50	1,956 00
	847	Campbell River—Wharf replacement	132,000 00	62,126 28	

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ENGINEERING BRANCH—*Continued*			
		British Columbia and Yukon—Concluded			
V–64	378 847	Chemainus—Harbour improvements (Revote $6,700)	18,000 00	15,595 42	3,229 60
	378	Columbia River—Protection work	37,000 00	36,140 98	36,195 02
	847	Comox—Towards wharf replacement	100,000 00	660 13	
	378	Davis Bay (Wilson Creek)—Breakwater and float	17,000 00		
	378 847	Ford's Cove (Hornby Island)—Breakwater and float (Revote)	14,000 00		13,829 64
	847	Fraser River—Towards improvements (Revote $175,000)	650,000 00	393 53	10,225 36
	847	Fraser River—Remedial work on Lulu and Sea Islands (Revote)	31,000 00	13,296 82	28,114 75
	847 626	Fraser River (Kirkland Island)—Extension of channel protection	79,000 00	7,684 21	
	378	Fraser River—Reconstruction of North Arm Jetty	40,000 00	117 25	110,038 99
	847	Fraser River and Vancouver Harbour—Dredging (Revote)	400,000 00	250,045 36	101 35
	626	Gambier Island (Camp Georgia)—Wharf	24,000 00		
	378	Gibson's Landing—Dredging	17,000 00		
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of $75,000	425,000 00	284,410 06	265,740 98
	847	Harrison River—Extension to shear boom	8,000 00	7,950 00	
	378	Keat's Island—Pierhead replacement	12,000 00	878 53	
	847	Nanaimo—Towards dredging	60,000 00	19,089 20	
	378 847 394	Nanaimo—Wharf repairs and improvements (Revote $8,000)	37,097 45	37,097 45	44,825 07
	378	New Westminster—Wharf reconstruction and extension (Revote $18,000)	125,000 00	13,000 75	
	847	Okanagan Flood Control Project—Dominion Government's share of preliminary costs	75,000 00		
		Port Alberni—Towards dredging	40,000 00	103 43	
	378 847	Port Alberni—Harbour improvements (Revote $40,000)	484,000 00	182,162 00	141,616 54
	378	Port Clements—Wharf repairs	38,000 00		
		Prince Rupert—Roadway and renewal of fishermen's floats (Revote $30,000)	72,000 00	1,725 60	42,153 65
	847	Prince Rupert (Fairview Bay)—Towards breakwater	75,000 00		
		Roberts' Creek—Wharf repairs and improvements—(Revote $20,400)	100,000 00	32,492 98	8,080 69
	378	Ruskin—Wharf replacement	8,000 00		
		Sandspit—Wharf renewal	75,000 00		
		Sechelt—Wharf repairs and improvements (Revote $23,000)	56,000 00	1,513 50	256 04
		Sointula—Harbour improvements (Revote $45,000)	50,000 00	39,280 39	111 71
	847	Squamish—Towards wharf repairs and improvements	50,000 00	869 00	
	378	Stewart—Wharf repairs (Revote $43,500)	65,000 00	14,285 03	1,275 85
	847	Tofino—Harbour repairs and improvements	20,000 00	260 41	
		Trail Landing	8,000 00		
	847 626	Ucluelet West—Floats	8,700 00	7,736 14	
	378	Vananda—Wharf replacement	65,000 00	543 96	
	378 847	Victoria—Dredging (Revote)	152,000 00	40,125 38	100,955 67
	378	Westview—Replacing fishing harbourage (Revote)	133,000 00	115,818 05	182,325 79
		White Rock—Wharf repairs (Revote)	44,000 00	9,192 98	34,651 33
		Yukon			
V–67	848	Lewes River—Towards taking over, reconstructing and maintaining dam	40,000 00	7,003 91	

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		ENGINEERING BRANCH—*Concluded*			
		Generally			
V-67	379 } 849 }	Protection Works Generally—To provide for remedial works where damages are caused by, or endanger, navigation or Federal Government structures	350,000 00	271,630 92	94,046 60
		TELEPHONE SERVICE			
V-67	382	Telephone Service other than at Ottawa	10,400 00	9,795 38	11,245 24
		GENERAL			
V-68	392 } 864 }	National Gallery of Canada	181,158 00	180,814 66	130,340 57
V-68	393	Miscellaneous works not otherwise provided for, not more than $5,000 to be expended upon any one work	200,000 00	154,596 84	137,513 90
V-69	394	To supplement, on approval of Treasury Board except where less than $500 is required, any of the appropriations of the Department of Public Works 200,000 00 *Less* transferred to other votes 73,694 47	126,305 53		
V-69	395 } 865 }	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1948-49	50,000 00	43,584 70	14,153 26
V-70	Stat.	Corporation of the City of Ottawa	300,000 00	300,000 00	300,000 00
V-70	Stat.	Exchequer Court Awards	235,921 83	235,921 83	69,501 71
V-70	Stat.	Refunds of Previous Years' Revenue—Consolidated Revenue and Audit Act, c. 27, 1931	3,150 00	3,150 00	
		PENSIONS AND OTHER BENEFITS			
V-70	Stat.	Gratuities to families of deceased employees	6,064 00	6,064 00	3,775 14
		Expenditures: from Appropriations not required for 1948-49	.....	.....	4,358,706 33
		Total Ordinary	83,538,041 60	50,643,454 01	33,994,191 84
		SPECIAL			
V-71	935	To provide for repair of flood damage to Federal Government structures and telegraph and telephone lines and for redredging of filled-in channels	550,000 00	423,647 98	
		DEMOBILIZATION AND RECONVERSION			
		Expenditures: from Appropriations not required for 1948-49	.....	.....	1,241,890 57
		Grand Total	$84,088,041 60	$51,067,101 99	$35,236,082 41

Salary of Minister, Hon. A. Fournier, Salaries Act, c. 24, 1944 ..... **$ 10,000 00**
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931 ..... **$ 2,000 00**

Hon. A. Fournier received travelling expenses of $943 which were charged to Vote 327.

Votes 327 and 816 Departmental Administration

		Estimates	Allotments	Expenditures
	Salaries	230,427 00	245,529 17	245,529 17
	Allowances	1,620 00	320 00	108 34
	Printing, Stationery and Office Equipment	13,000 00	16,764 48	16,764 48
	Travelling Expenses	5,000 00	4,000 00	3,716 98
A	Sundries	7,000 00	7,000 00	6,603 21
	Supplement as approved by Treasury Board (transfer from Vote 394)	16,566 65		
		$ 273,613 65	$ 273,613 65	$ 272,722 18

As at March 31, 1949, there were 102 salaried employees being paid from this vote, of whom 57 were permanent and 45 temporary.

A Telephone tolls cost $2,406.15; telegrams, $801.81.

ARCHITECTURAL BRANCH

Vote 328 Branch Administration

		Estimates	Allotments	Expenditures
	Salaries	383,069 00	376,369 00	351,155 56
	Allowances	1,932 00	1,932 00	358 75
	Printing, Stationery and Office Equipment	12,000 00	14,700 00	14,386 79
	Travelling Expenses	10,000 00	11,000 00	8,268 60
A	Sundries	5,000 00	8,000 00	7,171 68
		$ 412,001 00	$ 412,001 00	$ 381,341 38

As at March 31, 1949, there were 124 salaried employees being paid from this vote, of whom 58 were permanent and 66 temporary.

A Telephone tolls cost $3,533.06; telegrams, $2,576.44.

Votes 329 and 817 Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.

		Estimates	Allotments	Expenditures
	Salaries and Wages	2,869,795 00	3,074,795 00	3,018,130 81
	Allowances	180 00	180 00	
A	Rents	900,000 00	800,000 00	773,689 69
B	Light and Power	500,000 00	470,000 00	434,894 49
C	Water and Water Rates	178,000 00	178,000 00	142,957 55
	Furniture and Fittings	420,000 00	775,000 00	525,577 33
D	Materials and Supplies	3,872,900 00	3,442,900 00	2,654,392 93
E	Inspection of Fire Equipment	15,000 00	15,000 00	15,000 00
	To provide for payment of taxes and water rates on Diplomatic properties	50,000 00	50,000 00	48,311 18
F	Sundries (including $100 for Remembrance Day Wreath)	43,000 00	43,000 00	11,332 15
		$8,848,875 00	$8,848,875 00	$7,624,286 13

As at March 31, 1949, there were 3,018 salaried employees being paid from this vote, of whom 270 were permanent and 2,748 temporary.

The following comparative statement shows classes and numbers of employees on March 31, 1949, and on March 31, 1948, also the salaries and wages for each fiscal year:

	1949		1948	
Maintenance	226	680,561 54	221	594,010 44
Char Service	2,352	1,598,200 43	2,249	1,461,412 72
Elevator	158	279,031 72	154	265,418 36
Heating	260	410,092 23	240	355,162 08
Rideau Hall	22	50,244 89	23	42,876 30
	3,018	$3,018,130 81	2,887	$2,718,879 90

A *Rents.*—Rentals for space occupied by the Government Service at Ottawa for the fiscal year, or during the periods shown, are listed below. The comparable figure for the fiscal year 1947-48 was $711,251.09.

Landlord	Building	Space occupied sq. ft.	Expenditures
Bank of Canada	Bank Note	37,667	25,000 00
Bank of Canada	Free Press	12,667	7,000 00
Henry Birks & Sons, Ltd.	Birks	21,225	24,518 00
R. L. & R. Blackburn, Ltd.	Blackburn	69,575	68,117 18
R. L. & R. Blackburn, Ltd.	Motor and Annex	50,435	35,762 50
R. L. & R. Blackburn, Ltd.	Woods, 66 Queen (Aug. 1—Mar. 31)	9,796	6,000 00
Estate C. Jackson Booth	Transportation	13,146	17,571 35
Estate C. J. Booth and J. A. D. Holbrook	Booth	16,495	21,649 68
Estate J. C. Brennan	Trafalgar	16,918	24,600 00
Estate Harry Brouse	Castle	27,600	8,880 00
Builders' Sales, Ltd.	McDougall	11,140	7,078 90
Builders' Sales, Ltd.	Old Duhamel	5,975	2,390 00
J. W. D'Amour	Robinson	32,941	26,830 06
Earlscourt Realty	Earlscourt	12,000	8,000 00
Famous Players Canadian Corporation, Ltd.	Capitol Theatre	5,000	5,875 00
John M. Garland Son & Co., Ltd.	Garland	6,500	5,220 00
Joseph Grant	Grant	27,000	11,600 00
Joseph Grant	186 Middle Street	10,608	2,100 00
Mrs. Dorothy F. Hardy	Old Willis Business College	7,263	6,098 63
Holt Renfrew Co., Ltd.	Bryson	9,210	9,785 40
Imperial Realty Co., Ltd.	Woods, 66 Queen (Apr. 1—July 31)	9,796	3,000 00
S. S. Kresge Co., Ltd.	95 Rideau	3,996	1,178 62
S. S. Kresge Co., Ltd.	113 Rideau	14,400	10,080 00
Estate Patrick Labelle	Labelle	72,372	43,310 00
LaSalle Academy	LaSalle Academy	9,684	6,725 00
L. Lieff	989 Somerset St. West	16,000	6,300 00
Lowe-Martin Co., Ltd.	Lowe-Martin	14,107	8,513 37
Lumor Interests, Ltd.	Bank St. Chambers	6,644	5,326 80
Duncan K. MacTavish	Sovereign (Jan. 1—Mar. 31)	16,436	13,333 32
Metropolitan Stores, Ltd.	Arcade	24,000	12,000 00
Norlite Realty Co., Ltd.	Dominion Loose Leaf	38,400	17,800 00
Norlite Realty Co., Ltd.	Norlite	42,516	49,452 00
Norlite Realty Co., Ltd.	Orme	16,520	12,075 00
Estate D. J. O'Connor	Steele (May 1—Mar. 31)	17,829	12,000 14
Ontario Hughes Owens Co., Ltd.	45 Spencer Street	22,000	18,000 00
Ottawa Electric Railway Company	Old Bell Telephone	13,143	7,875 00
Ottawa Terminals Railway Company	Union Station (Aug 1, 1947—Mar. 31, 1949)	28,122	53,140 17
Principal Investments, Ltd.	Sovereign (Apr. 1—May 31)	16,436	2,666 68
R.C. Episcopal Corporation of Ottawa	Monument National	21,533	19,199 94
Royal Bank of Canada	Royal Bank Chambers	17,283	18,732 91
Royal Trust Co.	Royal Trust	1,310	2,100 00
Royal Trust Co.	Steele (Apr. 1—May 31)	12,129	1,666 46
St. Patrick's Home	St. Patrick's Home	5,804	5,031 00
H. Shenkman	479-89 Bank Street	28,716	11,400 00
Therien Co., Ltd.	Therien	31,500	10,876 03

Landlord	Building	Space occupied sq. ft.	Expenditures
Vimy Realty Co., Ltd.	Vimy and Annex	26,500	15,000 00
N. S. Vineberg	Besserer (Mar. 18—June 17)	13,920	1,500 00
Basil Whitfield	Plaza	10,190	11,526 12
Rentals, 41, each under $5,000 per annum			69,247 48
Clock-line service			556 95
Total rentals			$ 773,689 69

B *Light and Power.*—For the following buildings, the expenditure for electric current and bulbs in each case exceeded $5,000: Army, $11,162.53; Canadian, $9,400.24; Central Experimental Farm, $26,871.14; Confederation, $9,490.17; Connaught, $7,198.05; Daly, $10,674.32; Dominion Bureau of Statistics, $7,609.75; East Block, $5,001.01; Fuel and Ore Testing Laboratory, $22,849.24; Hunter, $13,190.14; Jackson, $13,398.34; Justice, $7,981.04; Langevin, $5,065.81; National Research Council, $20,789.46; Navy, $9,864.10; New Supreme Court, $6,709.13; Parliament, $20,815.86; Postal Terminal, $8,504.31; Printing Bureau, $10,688.91; Royal Canadian Air Force, $9,610.01; Temporary No. 2, $6,776.23; Temporary No. 3, $5,364.05; Temporary No. 5, $5,401.94; Temporary No. 6, $8,773.09; Temporary No. 8, $12,353.81; Victoria Memorial Museum, $7,488.41; West Block, $5,487.36.

C *Water and Water Rates.*—For the following buildings, the expenditure in each case exceeded $5,000: Central Experimental Farm, $9,314.63; Confederation, $5,040.92; East Block, $6,686.23; Fuel and Ore Testing Laboratory, $5,446.97; National Research Council, $16,133.36; National Research Council Annex, $14,932.88; Printing Bureau, $5,204.83; Temporary No. 8, $5,238.99; West Block, $6,358.59.

D *Materials and Supplies, etc.*—The total expenditures were $2,702,483.33, of which $48,090.40 was charged to Vote 347, Public Buildings Generally—Repairs, etc. A distribution of the total expenditures follows: elevator maintenance under contract, $47,154.01; flags, $11,440.62; heating, $754,851.93; moving, $104,856.62; repairs and supplies for Rideau Hall, $40,899.47; repairs to other Government buildings, $1,529,548.80; snow removal and sanding, $18,000; sprinkler and supervisory services, $6,957.25; supplies for char service, $117,186.22; supplies for Parliamentary Restaurant, $14,702.26; taxes paid to the City of Ottawa, $9,688.53 ($6,679.80, *ex gratia* payment in lieu of taxes for the year 1946 on certain Crown properties, leased to private tenants, in Sussex, Sparks and Wellington Streets areas, and $3,008.73, additional payment representing charges for special services supplied to properties owned by the Federal Government during the years 1940-1946); uniforms and caps, $11,409.50; Wellington Street repairs, $5,422.80, as payment in full to O'Leary's Limited; window cleaning, $18,622.40, including $17,597.40 as payment in full to Elgin Window Cleaners; gratuities to families of deceased employees, $5,635.27; printing, $1,619.99, and stationery, $1,408.43 (paid to the Department of Public Printing and Stationery); sundries, $3,079.23.

For the following buildings, the expenditures for repairs and improvements in each case exceeded $5,000. Amounts indicated by asterisks include payments on contracts of $5,000 or over, the details of which are given below: Arcade, $10,728.21; Aylmer, $9,273.06*; Booth, $10,888.27*; British American Bank Note, $8,665.18*; Cartier Square, "A", "B", "C", $44,878.64*; Central Heating Plant, $30,830.01*; Confederation, $69,567.10*; Connaught, $31,502.13; Daly, $8,252.48; Dominion Bureau of Statistics, $14,371.45; Dominion Observatory, $7,896.38; East Block, $12,855.83; Elgin, $15,286.43* Former Edwards' Property, Sussex Street, $6,204.53*; Glatt Premises, 294 Sparks Street, $11,569.01*; Hughes-Owens, $15,259.81*; Hunter, $39,658.76*; Jackson, $30,733.33*; 35 John Street Laboratory, $35,157.11*; Justice, $16,287.91; Justice Annex, $7,919.06; Laurentian, $7,776.58; Morris, $5,356*; National Film Board, $15,050.17*; National Research, $12,994.93; Norlite, $8,695.32; Old Supreme Court, $7,774.35; Parliament, $67,590.92; Postal Terminal, $7,992.23; Postal Terminal Annex, $9,300*; Printing Bureau, $18,521.46*; Records Storage, $53,281.75*; Royal Canadian Mint, $11,289.35*; St. Patrick's Home, $8,145*; Temporary No. 1, $25,168.37; Temporary No. 2, $8,265.81; Temporary No. 3, $23,453.19; Temporary No. 5, $29,857.15*; Temporary No. 6, $16,304.28; Temporary No. 8, $73,431.68*; Temporary No. 9, $11,665.75*; Victoria Island, $49,439.71*; Victoria Memorial Museum, $20,344.64*; West Block, $33,831.42; Woods and Canadian, $161,382.45*.

Contracts of $5,000 or over:

Contractor	Project	Amount of Contract	Payments in 1948-49	Payments to date
Stanley G. Brookes	Improvements to lighting system, Royal Canadian Mint	$ 5,500 00	$ 2,250 00	$ 2,250 00
Campbell Steel & Iron Works	Repairs to boilers, Central Heating plant	5,856 48	2,256 48	2,256 48
J. E. Copeland	Installation of shelving, etc., Records Storage Building	17,209 42	17,209 42	17,209 42 (*f*)
	Alterations, Morris Building	5,356 00	5,356 00	5,356 00 (*f*)

Contractor	Project	Amount of Contract	Payments in 1948-49	Payments to date	
J. E. Copeland	Fireproof vault, Temporary Building No. 8—cost plus fixed fee ($1,000) basis	14,112 95	5,890 92	14,112 95	(f)
Geo. A. Crain & Sons, Ltd.	Alterations, Victoria Island workshop and stores Building — cost plus fixed fee ($3,500) estimated	50,000 00	32,507 19	32,507 19	
Edgar Dagenais	Installation of ventilating system on third, fourth and fifth floors, Jackson Building	13,095 77	3,434 27	13,095 77	(f)
Henri Dagenais	Alterations to Laboratory, 35 John Street	37,247 00	33,522 30	33,522 30	
Doran Construction Co., Ltd.	Alterations, Canadian Building—cost plus fixed fee ($2,300) basis	128,610 00	128,427 48	128,427 48	(f)
	Alterations, Hughes-Owens Building—cost plus fixed fee ($3,500) basis	92,861 70	15,259 81	92,861 70	(f)
	Alterations, St. Patrick's Home	8,145 00	8,145 00	8,145 00	(f)
	Alterations, Temporary Building No. 8—cost plus fixed fee ($3,800) basis	47,058 58	46,189 33	46,189 33	
J. R. Douglas, Ltd.	Repairs to roof, Victoria Memorial Museum	6,197 00	2,070 00	2,070 00	
W. G. Edge, Ltd.	Installation of automatic sprinklers and fire alarm system, Temporary Building No. 5	34,524 73	28,049 16	28,049 16	
Geo. C. Graves Construction Co., Ltd.	Alterations, Confederation Building	8,521 00	8,521 00	8,521 00	(f)
	Alterations, Elgin Building	7,770 52	7,770 52	7,770 52	(f)
	Alterations, Records Storage Building	16,371 12	16,371 12	16,371 12	(f)
	Alterations, Glatt Premises.	6,077 00	6,077 00	6,077 00	(f)
G. T. Green	Redecorating, etc., Records Storage Building	8,311 00	2,077 75	8,311 00	(f)
Holden Manufacturing Co., Ltd.	Repairs to awnings, sundry buildings	7,370 19	7,370 19	7,370 19	(f)
Lumo Electric Co.	Improved lighting, Hunter building	10,681 40	10,681 40	10,681 40	(f)
James More & Sons, Ltd.	Alterations to Former Edwards' Property, Sussex Street—cost plus fixed fee ($1,500) basis	13,765 46	5,821 14	13,765 46	(f)
W. O. Pickthorne & Son	Installation of improved lighting, Jackson Building	11,350 00	11,350 00	11,350 00	(f)
	Alterations and improvements to lighting, Records Storage Building	5,685 00	5,685 00	5,685 00	(f)
Jos. Pilon, Ltée.	Installation of shelving, Cartier Square Building, "C".	12,875 00	12,875 00	12,875 00	(f)
	Installation of shelving, Victoria Island	5,850 00	5,850 00	5,850 00	(f)
J. C. Robinson & Sons, Ltd.	Installation of improved lighting, Confederation Building	11,326 00	11,326 00	11,326 00	(f)

Contractor	Project	Amount of Contract	Payments in 1948-49	Payments to date
Wilfrid D. St. Cyr	Installation of forced air heating system, Bureau of Mines, Ore Dressing Laboratories	7,008 80	3,600 00	3,600 00
	Installation of ventilating system, Printing Bureau	17,104 19	8,703 31	16,604 19
Roy Soderlind & Co.	Installation of air conditioning system, John and Sussex Streets, National Film Board	7,952 00	7,952 00	7,952 00 (*f*)
Robert Strang	Redecorating, Aylmer Building	5,822 00	5,822 00	5,822 00 (*f*)
	Painting and redecorating, Postal Terminal Annex	9,300 00	9,300 00	9,300 00 (*f*)
Taggart Construction Co.	Alterations, Temporary Building No. 9	8,793 00	8,793 00	8,793 00 (*f*)

(*f*) Including final payment.

E *Inspection of Fire Equipment.*—This service was performed by the Royal Canadian Mounted Police.

F *Sundries.*—Expenditures were: Unemployment insurance, $8,732.15; wreath for Remembrance Day, $100; other charges, $2,500.

The cost for the fiscal year 1947-48, of rent, char service, lighting, etc., in connection with premises occupied by the Department of Insurance, was estimated to be $13,474.97 and was assessed in the current year against insurance companies transacting business in Canada. The sum was credited in the revenues of that Department (see section "I" of this Report).

Votes 330 and 818 Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.

		Estimates	Allotments	Expenditures
	Salaries and Wages	3,632,478 00	3,757,478 00	3,748,399 94
A	Rents	2,900,000 00	2,650,000 00	2,586,101 66
	Light and Power	835,000 00	760,000 00	710,034 28
B	Water	165,000 00	160,000 00	150,644 36
C	Materials and Supplies	1,675,000 00	1,515,000 00	1,372,588 75
	Furniture and Fittings	1,000,000 00	1,350,000 00	1,068,490 93
	Armoury Accommodation for Canadian Officers' Training Corps Units	25,000 00		
D	Sundries	110,000 00	150,000 00	136,788 50
		$ 10,342,478 00	$ 10,342,478 00	$ 9,773,048 42

Comparative statements of expenditures follow:

(1) Total expenditures—

	1948-49	1947-48
London, England	101,461 98	79,946 24
Nova Scotia	497,417 10	405,033 60
Prince Edward Island	81,037 93	63,110 45
New Brunswick	375,837 07	317,206 16
Quebec	2,631,785 49	2,063,844 79
Ontario	2,844,543 26	2,371,566 93
Manitoba	634,292 77	438,897 09
Saskatchewan	675,041 32	461,683 02
Alberta	775,192 63	484,151 05
British Columbia	1,095,172 94	768,771 67
Yukon	42,513 92	43,984 49
Generally	18,752 01	3,713 24
	$9,773,048 42	$7,501,908 73

(2) Salaries and Wages—

	1948-49	1947-48
London, England, Canada House	6,402 63	7,481 21
Nova Scotia	209,879 69	174,960 30
Prince Edward Island	19,951 41	19,584 00
New Brunswick	141,525 56	126,164 42
Quebec	1,117,843 20	935,529 99
Ontario	1,193,575 49	1,044,886 52
Manitoba	175,272 94	157,400 77
Saskatchewan	187,167 76	157,212 94
Alberta	242,007 75	213,015 88
British Columbia	436,991 03	364,152 32
Yukon	17,782 48	14,609 04
	$3,748,399 94	$3,214,997 39

As at March 31, 1949, there were 2,570 employees being paid from this vote, of whom 780 were permanent and 1,790 temporary.

A *Rents.*—Office accommodation outside of Ottawa cost $2,609,901.06, of which $23,799.40 was charged to Vote 832, Accommodation for the Taxation Division of the Department of National Revenue.

The net charges for the fiscal years 1948-49 and 1947-48, by provinces, etc., are shown below:—

	1948-49	1947-48
London, England	65,008 48	46,278 51
Nova Scotia	57,533 32	58,510 68
Prince Edward Island	25,100 43	17,299 18
New Brunswick	76,691 59	74,545 90
Quebec	695,874 72	559,481 82
Ontario	676,804 30	610,709 90
Manitoba	245,247 43	151,469 98
Saskatchewan	202,228 03	146,886 44
Alberta	292,704 27	153,958 40
British Columbia	268,044 10	206,498 33
Yukon	4,664 39	1,500 00
	$2,609,901 06	$2,027,139 14

Rentals of space occupied by the Government Service outside of Ottawa on March 31, 1949, or at dates of termination of leases (shown in parentheses) were, by location, as follows:—

	Landlord	Space occupied sq. ft.	Expenditures
London, England,			
Canada House	Commissioner of Crown Lands (ground rent)		8,058 75
	City of Westminster (taxes)		9,417 88
Sun Life Building	Sun Life Assurance Company of Canada	6,514	44,155 74
	City of Westminster (taxes)		3,376 11
Halifax	John Simon	5,664	5,949 00
Sydney	Joseph G. Azar	12,992	18,170 00
Campbellton	Mrs. Rose Rosenhek	3,255	5,696 28
Saint John	Board of New Brunswick Museum (June 30)	2,500	562 50
Saint John	W. H. Campbell	7,000	8,200 00
Saint John	Ganong Brothers, Ltd.	12,500	5,156 28
Saint John	Lawson Motors, Ltd.	14,920	12,520 00
Saint John	Warehouse and Transport, Ltd.	6,030	5,562 00
Charlottetown	Sterns, Limited (Feb. 1—Mar. 31)	5,600	7,560 00
Montreal	Harry Bronfman	8,440	7,400 23
Montreal	Canadian Industries, Limited	25,281	29,682 38
Montreal	Canadian National Railways	62,760	65,366 58
Montreal	Ludger Charpentier	28,250	44,020 87
Montreal	Compagnie Légaré, Limitée	4,175	15,000 00
Montreal	William Davidson, Ltd. (Jan. 1—Mar. 31)	8,740	2,812 50

	Landlord	Space occupied sq. ft.	Expenditures
Montreal	Dominion Square Corporation	27,792	68,759 88
Montreal	Empire Life Insurance Co.	17,200	6,000 00
Montreal	Labelle Building, Ltd.	9,178	29 943 60
Montreal	Logan Realties, Ltd.	11,500	5,331 25
Montreal	McGill University		12,253 13
Montreal	Montreal Shipping Co., Ltd. (Apr. 1—Dec. 31)	8,740	8,437 50
Montreal	Prudential Insurance Co. of America	22,620	53,967 07
Montreal	Read Building, Ltd.	56,151	42,220 67
Montreal	Sun Life Assurance Co. of Canada	27,640	58,500 00
Montreal	Transportation Building Co., Ltd.	4,901	8,300 19
Quebec	L'Asile du Bon Pasteur de Québec		12,000 00
Quebec	Maurice Pollack Realty Co., Ltd.	33,962	26,352 08
Quebec	City of Quebec	17,994	20,585 12
Rimouski	Lower St. Lawrence Power Company	5,906	7,382 50
Sherbrooke	Blanche Belanger	14,386	21,102 50
Belleville	Deacon Bros., Ltd.	12,200	12,150 00
Hamilton	Canada Shoe Company, Ltd. (Aug. 15—Mar. 31)	11,550	8,843 77
Hamilton	Canadian National Railways	4,380	5,070 00
Hamilton	Lister Estate	14,560	19,753 08
Hamilton	Mrs. Anna Minden	7,000	6,650 00
Hurdman's Bridge	Grey Nuns of the Cross	49,115	10,700 00
Kingston	Chown, Limited	13,000	15,166 66
Kitchener	W. H. & Albert E. Dunker	15,712	18,795 00
Kitchener	Dunker Construction, Limited	12,000	8,500 00
London	General Products Manufacturing Corp., Ltd.	1,666	5,394 81
London	Northern Life Assurance Co. (Apr. 1—Sept. 30)	35,876	22,258 51
North Bay	The City of North Bay (Aug. 1, 1946—Mar. 31, 1949)		8,000 00
St. Catharines	Lincoln Properties, Limited	17,099	28,499 70
Toronto	H. Atlin & J. Zelsman	13,930	12,870 00
Toronto	Balfour Building Company	5,300	6,000 00
Toronto	J. A. Donaldson	5,758	5,600 00
Toronto	John Jacobson & George Lipson	3,300	6,352 50
Toronto	Gertrude Kosoy	5,634	6,000 00
Toronto	Samuel Lunenfeld (Jan. 1—Mar. 31)	10,808	4,767 87
Toronto	Maccalco of Canada, Ltd. (Apr. 1—Dec. 31)	10,808	14,303 63
Toronto	Metropolitan Building, Ltd. (Apr. 1—Dec. 31)	2,422	4,176 36
Toronto	Northern Ontario Building, Ltd. (Apr. 1—Jan. 31)	2,100	5,182 00
Toronto	Sheila J. and Ira J. Pollock	9,866	8,632 74
Toronto	Prudential Assurance Co., Ltd. of London, England	111,782	61,886 32
Toronto	Reliance Shoe Company, Limited	8,373	7,567 22
Toronto	Shell Oil Company of Canada, Ltd. (Jan. 1—Mar. 31)	2,422	1,513 74
Toronto	Tip Top Tailors, Limited	60,825	38,444 49
Toronto	Toronto Harbour Commissioners (Apr. 1—Dec. 3)		8,735 57
Toronto	Toronto Terminals Railway Co.	104,516	66,830 01
Toronto	Toronto Type Foundry Co., Ltd.	19,800	8,910 00
Toronto	Dr. J. H. Wood	8,671	6,840 00
Windsor	Star Publishing Co. of Windsor, Ltd.	2,742	7,047 00
Winnipeg	Aronovitch & Leipsic, Limited	25,518	42,749 99
Winnipeg	Canadian Pacific Railway Co.	25,500	30,995 07
Winnipeg	Childs Real Estate Co.	3,791	8,010 00
Winnipeg	Guardian Realty, Limited	3,047	5,000 04
Winnipeg	Lindsay Building, Limited	18,764	15,005 00
Winnipeg	Winnipeg Electric Company	11,556	20,539 32
Winnipeg	Winnipeg Investments, Limited	48,787	40,440 00
Regina	Canadian Pacific Railway Co.	20,384	29,581 80
Regina	McCallum-Hill Building, Ltd.	8,163	15,345 00
Regina	New Regina Trading Co., Ltd.	24,400	27,480 00
Regina	Saskatchewan Motor Co., Ltd.	14,800	10,000 00
Regina	David Silverman Estate Limited	5,568	6,960 00
Saskatoon	Georgia Investment Company, Ltd.	22,589	18,574 20
Calgary	Canadian Pacific Railway Co.	5,000	6,277 29

	Landlord	Space occupied sq. ft.	Expenditures
Calgary	Governor & Company of Adventurers of England Trading into Hudson's Bay	41,286	38,000 00
Edmonton	Province of Alberta, Department of Public Works	9,575	6,340 28
Edmonton	J. E. Bagley	9,536	12,064 85
Edmonton	Blowey-Henry Co., Ltd.	17,591	14,156 50
Edmonton	Canadian National Railways	10,885	8,561 50
Edmonton	City of Edmonton	13,733	19,561 77
Edmonton	Odeon Realty Company, Limited	3,524	7,380 00
Edmonton	Tower Building, Ltd.	26,902	61,212 33
New Westminster	W. M. Mott	5,800	7,500 00
Vancouver	Begg Motor Company, Limited	69,696	13,750 00
Vancouver	British Pacific Building, Ltd.	12,278	11,644 00
Vancouver	Consolidated Properties, Ltd.	3,928	7,200 00
Vancouver	Thomas Edwards	10,400	10,200 00
Vancouver	Hugh M. Fraser & Co., Ltd.	12,066	9,120 00
Vancouver	Granville Estates No. 2, Ltd.	11,730	23,191 40
Vancouver	Granville Estates No. 3, Ltd.	8,176	12,764 62
Vancouver	Canadian Bank of Commerce	3,685	5,212 20
Vancouver	Morris Wagner	64,695	9,777 65
Victoria	David Spencer, Ltd.	9,506	7,441 44
Rentals, 1,014, each under $5,000 per annum			916,621 24
Total rentals			$2,609,901 06

B *Water.*—Water, with a few exceptions, is supplied by the local municipalities.

C *Materials and Supplies.*—The total expenditures were $1,412,959.70, of which $40,370.95 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Heating cost $1,124,487.50; caretakers' supplies, $209,461.95; uniforms, $7,794.63; flags, $2,193.62; repairs to buildings: London, England—Canada House, $12,621.18. Sun Life Building, $8,182.02; Newfoundland, $11,466.80; Yukon, $7,709.70; sundries, $29,042.

D *Sundries.*—Municipal charges, etc., $54,076.05; office expenses, communications, postage, etc., $19,357.19; printing and stationery, $7,872.45 (paid to the Department of Public Printing and Stationery); travelling expenses, $39,927.13; unemployment insurance, $13,926.26; gratuities to families of deceased employees, $1,629.42.

Votes 331 and 819 Dominion Public Buildings—Construction, Repairs and Improvements, Nova Scotia

	Estimates	Allotments	Expenditures
Annapolis Royal Public Building—			
Repairs and improvements	18,000 00	18,000 00	16,324 67
Contract: Joseph S. Surette, $17,332.35; payments—$16,232.35.			
Bridgewater Public Building—			
Alterations and improvements (Revote $12,500)	40,000 00	40,000 00	35,191 88
Contract: Acadia Construction Co., Ltd., $36,039.10, payments —$35,039.10.			
Dartmouth Public Building—			
Addition and alterations	20,000 00	20,000 00	
Dominion—Public Building	25,000 00	25,000 00	
Glace Bay Public Building—			
Improvements and repairs (Revote $3,600)	6,000 00	6,000 00	4,211 40
Contract: R. F. Peach, $15,627, payments—$4,211.40 *(j)*.			
Halifax—Accommodation for Customs	100,000 00	100,000 00	
Plans not completed.			
Halifax Customs Building—			
Improvements and elevator (Revote)	46,000 00	46,000 00	9,588 83
Contract: Standard Construction Co., Ltd., $50,085, payments—$9,586.49, to date, $14,801.49.			
Halifax—Eastern Air Command Buildings—Alterations, improvements and repairs	110,000 00	110,000 00	65,802 13
Contract: Standard Construction Co., Ltd., $105,255, payments—$61,867.22.			

	Estimates	Allotments	Expenditures
Halifax Federal Building—Improvements and repairs (Revote) .. Contract: Standard Construction Co., Ltd., $33,245, for painting and repairs, payments—$23,032.35.	45,000 00	45,000 00	27,637 98
Halifax—Postal Station at Armdale (Revote $30,000)	43,000 00	43,000 00	
Halifax—Postal Station at North End (Revote $4,000) ..... Contract: Foundation Maritime, Ltd., $79,193.21, payments—$48,241.14, to date, $68,513.14.	56,000 00	56,000 00	50,350 50
Halifax—Office Building (Revote)	25,000 00	25,000 00	
Hantsport Public Building—Addition and alterations ..... Contract: M. A. Condon & Son, $9,824, payments—$9,324.	14,000 00	14,000 00	11,063 52
Kentville Public Building—Addition and alterations	10,000 00	10,000 00	
Kingston—Public Building	25,000 00	25,000 00	
Sydney Public Building—Alterations, improvements and repairs.. Contract: J. W. Stephens, Ltd., $18,806 (payment in full).	20,000 00	20,000 00	18,890 61
Truro Public Building—Improvements and repairs (Revote $6,100) Contract: Kenney Construction Co., Ltd., $17,668, payments—$11,209.87 (*f*).	13,000 00	13,128 87	13,128 87
Supplement (transfer from Vote 394)	128 87		
	$ 616,128 87	$ 616,128 87	$ 252,190 39

(*f*) Including final payment.

Votes 332, 820 and 620 Dominion Public Buildings—Construction, Repairs and Improvements, New Brunswick

	Estimates	Allotments	Expenditures
Andover—Customs and Immigration Buildings	40,000 00	40,000 00	
Edmundston Public Building—Alterations (Revote $15,000) ..... Contract: John Flood & Sons, Ltd., $38,202, payments—$20,558.80, to date, $37,702.	21,000 00	22,199 50	22,199 50
Fredericton—Public Building—Site and preliminary work towards construction of building (Revote $60,000) ..... Selection of site made and expropriation proceedings started.	73,500 00	73,500 00	275 00
Moncton Public Building—Addition and alterations ..... Plans and specifications not completed.	50,000 00	50,000 00	100 00
North Head Public Building—Addition and alterations	25,000 00	25,000 00	
Sackville Public Building—Addition and alterations	15,000 00	15,000 00	63 34
Saint John Post Office—Addition, alterations and improvements (Revote $18,000) ..... Contract: Mooney Construction Co., $84,918, for alterations and additions to Post Office screen and observation gallery, and alterations to the Income Tax Offices, etc., payments—$51,288.40, to date, $66,642.40.	125,000 00	125,000 00	52,183 40
St. Leonard—Customs and Immigration Buildings ..... Selection of suitable site not made.	50,000 00	50,000 00	200 00
St. Stephen—Site for Public Building	20,000 00	20,000 00	224 00
Sussex Public Building—Addition and fittings (Revote)	32,000 00	32,000 00	71 78
West Saint John—Terminal Building for Customs and Immigration (Revote $50,000) ..... Contract: E. G. M. Cape & Co., $1,227,651.37, payments—$848,690.89. Charles Warnock & Co., Ltd., inspected the pile driving, concrete and structural steel work and received $4,259.26.	875,000 00	875,000 00	855,970 25
Supplement as approved by Treasury Board (transfer from Vote 394)	1,199 50		
	$1,327,699 50	$1,327,699 50	$ 931,287 27

Votes 333 and 821 Dominion Public Buildings—Construction, Repairs and Improvements, Prince Edward Island

	Estimates	Allotments	Expenditures
Charlottetown—Public Building (Revote $50,000)	100,000 00	100,000 00	250 00
Selection of site made and authority obtained to expropriate the property.			
Summerside—Public Building	50,000 00	50,000 00	
Plans and specifications not completed.			
	$ 150,000 00	$ 150,000 00	$ 250 00

Votes 334 and 822 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of $100,000, Maritime Provinces Generally..... 535,000 00

Expenditures.....$ 369,695 25

The total expenditures for this service were $400,377.92 of which $30,682.67 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 89 buildings in Nova Scotia, 17 in Prince Edward Island and 81 in New Brunswick. For each of the following buildings the expenditure was $5,000 or over: Antigonish Public Building, $8,067.03, including $4,000 as payment to W. C. Wetmore, Ltd., on a contract of $6,350 for installation of septic tank, etc.; Arichat Public Building, $11,014.43, including $10,131 as payment to M. F. Maclean on a contract of $10,631 for exterior and interior painting; Dartmouth Public Building, $10,258.58; Halifax Custom House, $10,859.55, including $5,645 as payment to Standard Construction Co., Ltd., on a contract of $21,272 for roofing, etc.; Halifax—Navy League Building, $10,054.32, New Post Office, $18,852.39; Lunenburg Public Building, $13,239.81, including $11,759.25 as payment to R. E. Corkum on a contract of $12,259.25 for general repairs; North Sydney Public Building, $22,312.04, including $15,258 as payment in full to M. R. Chappell on contract for alterations, etc.; Pictou Public Building, $6,836.82; Sydney Public Building, $10,876.75; Sydney Mines Public Building, $12,563.23, including $10,912 as payment in full to M. R. Chappell on contract for roofing, etc.; Tatamagouche Post Office, $6,952.21, including $6,579.47 as payment to MacBurnie Brothers on a contract of $8,224.34 for erection of loxstave hut on site for postal accommodation; Truro Post Office, $5,041.48; Westville Public Building, $9,160.93, including $8,490 as payment to Thomas Harry Joyce on a contract of $8,990 for painting and repairs; Charlottetown—Custom House, $5,323.86, Post Office, $8,430.46; Souris Public Building, $5,690.65; Fairville Public Building, $5,409.26; Fredericton Post Office, $7,882.73; Hillsboro Public Building, $5,205.40; Moncton Public Building, $9,597.60; Saint John—H.M.C.S. *Brunswicker*, $18,963.78, Custom House, $5,548.99, New Post Office, $11,485.19, Old Post Office, $15,794.23.

Votes 335 and 823 Dominion Public Buildings—Construction, Repairs and Improvements, Quebec

	Estimates	Allotments	Expenditures
Armstrong—Customs and Immigration Building (Revote $25,000)	105,000 00	105,000 00	67,277 63
Contract: Joseph Houle, $94,997.70, payments—$52,141.74, to date, $52,951.74. The Shawinigan Water & Power Co. was paid $13,000 as a contribution towards the cost of providing electrical services.			
Baie Comeau—Public Building	90,000 00	90,000 00	6,675 00
The payment was made to Gaston Amyot, for preparation of plans and specifications.			
Buckingham Public Building—Alterations and improvements (Revote)	15,000 00	15,000 00	9,949 80
Contract: Henri Dagenais, $14,359.80, payments—$9,949.80 (*f*).			
Chandler—Public Building	25,000 00	25,000 00	
Coaticook Public Building—Addition, alterations and improvements (Revote)	23,000 00	23,000 00	19,084 05
Contract: Normand Morin & Bernard Maurice, $24,260.73, payments—$17,910.			

	Estimates	Allotments	Expenditures
Cowansville—Public Building	50,000 00	50,000 00	
Selection of suitable site not made.			
A Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of $100,000	900,000 00	900,000 00	599,004 34
Donnacona—Public Building	35,000 00	35,000 00	210 15
Drummondville—Public Building Site (Revote)	25,000 00	25,000 00	
Drummondville—Public Building	121,000 00	121,000 00	
Selection of suitable site not made.			
Granby Public Building—Addition, alterations and improvements	15,000 00	15,000 00	
Joliette Public Building—Addition (Revote)	50,000 00	50,000 00	57 00
Plans and specifications not completed.			
Lacolle (Blackpool)—Building for Customs (Revote $100,000)	410,000 00	410,000 00	333,858 85
Contract: J. J. Shea & Co., Ltd., $414,508.46, payments—$328,758.94, to date, $348,558.94.			
Lac Megantic Public Building—Addition, alterations and improvements (Revote $7,000)	12,000 00	12,000 00	2,310 00
Contract: Alphonse Gratton, Inc., $46,368.65, payments—$500, amount withheld from final estimate.			
Levis Public Building—Addition, alterations and improvements (Revote $18,000)	60,000 00	60,000 00	248 35
This project has been abandoned.			
Magog Public Building—Alterations and improvements (Revote)	28,000 00	28,000 00	24,401 38
Contract: Wilfrid Laroche, $25,008, payments—$24,008.			
Maniwaki Public Building—Addition and alterations	25,000 00	25,000 00	11,474 69
Contract: A. Amyot & Son, $10,739.40, for alterations and repairs, (payment in full).			
Masson—Public Building	35,000 00	35,000 00	100 00
Matane Public Building—Addition, alterations and improvements	50,000 00	50,000 00	442 10
Public tenders called but no bids received.			
Mont Joli—Public Building	50,000 00	50,000 00	304 34
Plans and specifications not completed.			
Montmagny—Public Building	50,000 00	50,000 00	
Plans and specifications not completed.			
Montreal—Building for British and Foreign Mail (Revote) ..	300,000 00	300,000 00	44,334 23
Site purchased from Mrs. Ruth M. Brunet, $29,000; J. J. Perrault received $15,000 for plans and specifications and to date, $70,000.			
Montreal—Hochelaga Postal Station—Addition and improvements (Revote)	70,000 00	70,000 00	69,466 00
Contract: Alphonse Gratton, Inc., $69,316 (payment in full).			
Montreal—Longueuil Postal Station—Addition and alterations	50,000 00	50,000 00	759 69
Contract: Armand Boisjoly, $49,000, no payments to date.			
Montreal—Notre Dame de Grace Postal Station—Addition and alterations	56,000 00	56,000 00	125 00
Plans and specifications not completed.			
Montreal—Office Building (Revote)	300,000 00	300,000 00	
This project has been abandoned.			
Montreal—Old Examining Warehouse—Addition, alterations and improvements (Revote)	25,000 00	25,000 00	17,862 47
Contract: E. G. M. Cape & Co., $296,326.72, on a basis of cost plus fixed fee of $7,000 on $118,000 and 5 per cent on the balance, payments—$17,862.47 (*f*).			
Montreal—Postal Station "B" (Revote $175,000)	400,000 00	400,000 00	448 69
Contract: Dominion Bridge Co., Ltd., $97,540, for supply, delivery and erection of structural steel and steel stack; no payments to date.			
Montreal—Postal Terminal—Addition (Revote)	250,000 00	250,000 00	32,271 47
J. J. Perrault received $30,000 for preparation of plans and specifications.			
Montreal—Postal Terminal—Parcel Storage System (Revote $25,000)	95,000 00	95,000 00	65,883 20

	Estimates	Allotments	Expenditures
Contract: Mathews Conveyer Co., Ltd., $89,350, for supply and installation of Post Office conveying machinery and related equipment, payments—$65,867.40.			
Montreal—Purchase of, and alterations to, building for Department of National Revenue	360,000 00	375,799 54	375,799 54
Ludger Charpentier was paid $347,500 for purchase price of building, $649.26 for taxes, and $27,322.88 for erecting partitions, etc.			
Montreal—St. Henri Postal Station—Site (Revote)	25,000 00	25,000 00	
Noranda—Public Building (Revote $57,000)	70,000 00	70,000 00	
Selection of suitable site not made.			
Quebec—Marine Stores Building—Elevator (Revote)	16,000 00	16,000 00	208 98
Quebec—Old Post Office Building—Elevators (Revote $73,000)	75,000 00	75,000 00	42,301 41
Contract: A. Deslauriers & Fils, Ltée., $86,094.25, payments—$42,301.41, to date, $57,301.76.			
Quebec—Old Post Office Building—Improvements (Revote $4,000)	7,000 00	7,000 00	6,623 61
Contract: Bedard-Girard, Ltd., $10,611, for improvements and alterations to the transformer and switchboard room, payments—$3,224.61 (*f*).			
Rimouski—Public Building	60,000 00	60,000 00	
Selection of suitable site not made.			
Rock Island Customs and Immigration Building—Addition to site (Revote $44,000)	60,000 00	60,000 00	496 00
Selection of site made and authority obtained to expropriate the property.			
St. Felicien—Site for Public Building	5,000 00	5,000 00	4,150 00
Site purchased from the Town of St. Felicien, $4,000.			
St. Georges de Beauce—Addition to public building site	15,000 00	15,000 00	
St. Henri de Levis—Public Building	25,000 00	25,000 00	
St. Hyacinthe Public Building—Addition and improvements (Revote $7,000)	11,000 00	11,000 00	5,502 29
Contract: Lucien Vadeboncoeur, $5,877, for addition to mail lobby, payments—$5,377 (*f*).			
Ste. Therese de Blainville Public Building—Addition and alterations	25,000 00	25,000 00	
Sherbrooke—Public Building (Revote $75,000.00)	350,000 00	350,000 00	176,650 60
Site purchased from (*a*) Aime Montmigny, $45,000; (*b*) advance payments made to: P. L. Breton and La Compagnie des frais funeraires des Cantons de l'Est, $16,250; Mrs. D. M. McMahon and Edmond Salois, $61,950; Mrs. J. Matteau and Conrad Matteau, $52,000.			
Thetford Mines Public Building—Addition, alterations and repairs (Revote $30,000)	100,000 00	100,000 00	25,676 07
Contract: Amedee Laflamme, Enrg., $146,347, payments—$25,137.			
Three Rivers Public Building—Addition (Revote)	60,000 00	60,000 00	9,000 00
J. L. Caron received $9,000 for revised plans and specifications; to date, $13,050.			
Val d'Or—Site for Public Building	12,000 00	12,000 00	
Val d'Or—Public Building	100,000 00	100,000 00	22,892 73
Site purchased from Val d'Or Development, Registered, $15,000. J. S. Lefort received $7,298.49 for plans and specifications. Contract: Alphonse Gratton, Inc., $243,539.62, no payments to date.			
Supplement as approved by Treasury Board (transfer from Vote 394)	15,799 54		
	$5,111,799 54	$5,111,799 54	$1,975,849 66

(*f*) Including final payment.

A The total expenditures for this service were $730,065.24, of which $116,688.76 was charged to Vote 347, Public Buildings Generally—Repairs, etc., and $14,372.14 to Vote 832, Accommodation for the Taxation Division of the Department of National Revenue. Minor repairs and improvements were made to 239 buildings.

For each of the following buildings the expenditure was $5,000 or over: Cantic Customs and Immigration Building, $5,690.07, including $5,025 as payment in full to Maurice Boissonnault on contract for construction of shelter for pump, etc.; Dorval Airport, $10,844.40, including $6,997 as payment in full to Alphonse Gratton, Inc., on contract for alterations; East Angus Public Building, $7,311.79; Granby Public Building, $5,685.90; Hull, valuation of expropriated properties, $16,818.10, including $9,932.45 as payment in full to Chas. David and $6,885.65, to Theo Lanctot, to date, $9,885.65; Lachine R.C.A.F. Depot, $45,547.55 including $6,951.10 as payment to Combustion Engineering Corporation, Ltd., on a contract of $10,727 for supply and installation of stoker for Central Heating Plant; La Malbaie Public Building, $10,262.62, including $5,917 as payment in full to Arthur Deschenes on contract for extension of stonewall and sidewalk; Mont Joli Public Building, $6,138.06.

Montreal: Canadian Converters Building, $65,886.14, including $42,154.46 as payment in full to Alphonse Gratton, Inc., on contract for alterations and improvements on a cost plus fixed fee ($3,000) basis; Canadian National Railways, New Terminal Building, $5,939.85; Maisonneuve Building, $7,606.32; New Examining Warehouse, $54,325.32, including $10,370 as payment in full to Lagendyk, Vissenga & Co., Ltd., on contract for interior painting; Notre Dame de Grace Post Office, $6,350.77; Ogilvie Flour Mills Building, $13,638.66, including $5,299 as payment in full to Alphonse Gratton, Inc., on contract for alterations; Old Custom House, $5,162.57; Old Examining Warehouse, $23,266.93, including $5,900 as payment in full to A. E. Hanley on contract for alterations, and $6,710 as payment in full to Edouard Leger on contract for alterations; Old Inland Revenue Building, $5,395.83; Outremont Postal Station, $6,270.98; Place D'Armes Post Office, $31,323.11, including $3,653.15 as payment to R. F. Walsh Co., Ltd., on a contract of $8,000 for repairs and repointing of stonework; Postal Station "C", $9,036.04; Postal Station "H", $6,527.02; Postal Terminal Building, $27,604.28; Read Building, $6,185.53; Sternthal Building, $6,643.19; War Assets Corporation Building, $11,268.31.

Phillipsburg Customs and Immigration Building, $6,097.13; Quebec—New Temporary Office Building, $7,147.64, Postal Station "B", $7,428.53, Postal Terminal Building, $16,260.24. Post Office (Uptown), $11,851.88; St. Jean Dawson College, $17,009.17, including $12,344.53 as reimbursement to McGill University for capital replacements on buildings; St. Jerome Public Building, $8,001.37; Ste. Scholastique Public Building, $3,932.02, including $2,505.35 as final payment to Emilien Lafortune & Jean-Claude Perreault, on a contract of $11,191.28 for alterations; St. Tite Post Office, $11,326.98, including $9,882.95 as payment in full to J. A. L'Heureux, on contract for alterations.

Votes 336, 824 and 621 Dominion Public Buildings—Construction, Repairs and Improvements, Ontario

		Estimates	Allotments	Expenditures
	Barrie—Public Building—(Revote $20,000)	80,000 00	80,000 00	
	Selection of suitable site not made.			
	Belleville—Public Building (Revote)	52,000 00	52,000 00	
	Bracebridge Public Building—Alterations and improvements (Revote)	15,000 00	15,000 00	14,634 65
	Contract: G. T. Parmenter Construction, Limited, $13,748 (payment in full).			
	Brantford Public Building—Elevator	15,000 00	15,000 00	151 84
	Chapleau—Public Building	25,000 00	25,000 00	
	Chatham—Public Building	50,000 00	50,000 00	
	Selection of suitable site not made.			
	Cornwall—Public Building	50,000 00	50,000 00	1,728 53
	Selection of suitable site not made.			
	Delhi—Public Building	25,000 00	25,000 00	130 55
A	Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of $100,000	900,000 00	900,000 00	689,557 54
	Dundas Public Building—Addition and alterations	20,000 00	20,000 00	147 83
	Fergus Public Building—Addition and alterations	29,000 00	29,000 00	
	Fort Erie—Customs Building—Addition and alterations	50,000 00	50,000 00	
	Plans and specifications completed but contract not awarded.			
	Geraldton—Public Building	24,500 00	24,500 00	2,899 65
	Site purchased from W. Foster Draper, $2,500.			
	Hamilton—Office Building (Revote)	100,000 00	100,000 00	99,333 19
	Site purchased from Board of Education of City of Hamilton, advance payment—$99,000.			
	Kenora Public Building—Addition, alterations and improvements (Revote $20,000)	95,000 00	95,000 00	68,321 48
	Contract: R. Sigurdson, $81,591.80, payments—$66,675.87.			

	Estimates	Allotments	Expenditures
Kingston Public Building—Alterations and improvements .... Contract: T. A. Andre & Sons, $48,485.50, payments—$47,459.50.	50,000 00	50,000 00	47,553 75
Little Current—Public Building ..... Plans and specifications not completed.	50,000 00	50,000 00	
Ottawa—Addition to Physical Metallurgy Laboratory ..... Contract: Alex. I. Garvock, Ltd., $92,015.12, payments—$37,344.60, to date, $80,832.60.	50,000 00	50,000 00	38,023 11
Ottawa—Addition to Mines and Resources site on Carling Avenue ..... Site purchased from John Kenneth Brown, $12,000.	45,000 00	45,000 00	12,991 33
Ottawa—Building for Department of Veterans Affairs (Revote) Plans and specifications not completed.	100,000 00	100,000 00	250 00
Ottawa—Central Experimental Farm—Accommodation for staff ..... Contract: A. Lanctot Construction Co., $12,734.60, payments—$9,054.90.	10,000 00	10,000 00	9,146 11
Ottawa—Central Experimental Farm—Addition and alterations to Chemistry Building ..... Contract: J. E. Copeland, $11,077.96 (payment in full).	17,000 00	17,000 00	11,077 96
Ottawa—Central Heating Plant—Repairs and replacements .. Contracts: (*a*) Foster Wheeler, Ltd., $49,121, for supply and installation of mechanical stoker units, (payment in full); (*b*) Campbell Steel & Iron Works, Ltd., $16,038.95, for retubing high pressure water tube boiler, (payment in full); (*c*) Babcock-Wilcox & Goldie McCulloch, Ltd., $17,780.95, for supplying and installing parts in stokers of four boilers, (payment in full). Sundry other repairs amounted to $21,357.50.	120,000 00	120,000 00	104,298 40
Ottawa—Connaught Building—Alterations and repairs ..... Contract: G. A. Crain & Sons, Ltd., $28,248, for construction of new mezzanine floor (payment in full).	28,000 00	28,322 50	28,322 50
Ottawa—Departmental Office Building (Revote) ..... Site purchased from: Jack Beaudin, $6,400; Laurier Bellefeuille, $400; Donat Bray, $375; Burgess Tools, Ltd., $130,500 (including advance payment of $50,000 in 1947-48); Charles Burnside, $1,000; L. M. Copeland, $47,500; Rodrique Dagenais, Sr., Rodrique Dagenais, Jr., Bessie Dagenais and Lorraine Dagenais, $6,800; William and Helen Doe, $7,500; Rudolphe Dumouchel, $11,500; Margaret W. Eriksen, $16,500; William H. Fader, $6,400; Lewis R. Ferrier, $4,200; Edouard Lavigne, $17,200; Henri Leduc, $6,000; Napoleon Martineau, $4,000; Rupert S. McClelland, $19,500; John Milburn McGuire and Nora Emma Arna McGuire, $7,500; Anne Brigid McManus and Terrance Edward McManus, $6,500; The Township of Nepean, $62,750; Sarah E. Poll, $4,400; Edmond Quesnel, $10,500; Theodore N. Schryer and Ubald Tessier, $15,500 (including advance payment of $9,000 in 1947-48); John Victor Thom, $4,900; Gordon Charles Webster and Lillian J. Webster, $4,300; Robert Simpson Wright, $8,500.	450,000 00	450,000 00	355,195 08
Ottawa—Dominion Observatory—Alterations and repairs .... Contract: Stanley G. Brookes, $13,000, for renovation of electrical systems, payments—$12,500.	30,000 00	30,000 00	12,618 39
Ottawa—East Block—Improvements ..... Contract: Doran Construction Co., Ltd., $365,000 (estimated), for rehabilitation, on basis of cost plus fees amounting to $11,300, payments—$245,561.02.	255,000 00	255,000 00	245,561 02
Ottawa—Fuel Research Laboratory—Alterations and improvements ..... Plans and specifications not completed.	50,000 00	50,000 00	
Ottawa—Improvements to heating in Woods and Canadian Buildings ..... Contract: E. Leonard & Sons, Ltd., $60,103, for supply and installation of new boilers, payments—$20,070.	70,000 00	70,000 00	21,278 68

	Estimates	Allotments	Expenditures
Ottawa—National Research Building—Improvements and repairs (Revote $35,000)	217,000 00	217,000 00	209,628 29
Contract: Henri Dagenais, $230,000 (estimated), on basis of cost plus fixed fee of $8,000 on $118,140, plus 5 per cent on additional amount, payments—$207,473.29, to date, $226,657.70.			
Ottawa—New Supreme Court Building—Renovation, completion and furnishing (Revote)	300,000 00	300,000 00	48,396 62
Furniture purchased from Art Woodwork Reg'd., $22,864.37 and T. Eaton Co., Ltd., $17,959.58. Carpeting of Supreme Court and Exchequer Courts, $4,035.			
Ottawa—Parliament Buildings—Carving	12,000 00	12,000 00	9,734 26
Ottawa—Parliament Buildings and Grounds—Improvements	78,000 00	78,000 00	75,636 66
Contracts: (*a*) Stanley G. Brookes, $9,566.60, for lighting Parliamentary Library, payments—$160 (*f*); (*b*) W. G. Edge, Limited, $29,790, for automatic sprinklers, etc., in Parliamentary Library, payments—$11,375.64 (*f*); (*c*) W. D. St. Cyr, $38,379.93, for repairs and replacements in Centre Block on a time and material plus a fixed fee ($3,300) basis (payment in full); (*d*) Fred A. Wilson Contracting Co., Ltd., $11,372, for new lighting system in Railway Committee Room in House of Commons, payments—$9,396.69 (*f*). Improvements to heating in east wing of Centre Block and north gallery of Senate Chamber cost $5,996.30.			
Ottawa—Rideau Hall—Repairs and alterations	20,000 00	21,157 79	21,157 79
Contracts: (*a*) Henri Dagenais, $10,495, for alterations to Rideau Cottage (payment in full). (*b*) Normand Construction, $5,727.62, for repairs to stucco on main building.			
Ottawa—Royal Canadian Mint—Renewal of elevator and alterations to building (Revote $5,000)	13,000 00	13,000 00	12,100 00
Contract: Thomas Fuller Construction Co., Ltd., $15,700, for replacement of elevator and construction of new hatchway, payments—$12,100 (*f*).			
Ottawa—Testing Laboratory for Department of Public Works (Revote)	50,000 00	50,000 00	
Plans and specifications not completed.			
Ottawa—West Block—Improvements	18,000 00	18,000 00	17,073 78
Contract: Ottawa Plumbing and Heating, Ltd., $15,700, for alterations to plumbing system (payment in full).			
Pelee Island—Building for Department of National Revenue	6,500 00	6,500 00	121 35
Pembroke—Public Building	25,000 00	25,000 00	
Peterborough—Public Building	50,000 00	50,000 00	
Plans and specifications not completed.			
Picton—Public Building—Addition and alterations	25,000 00	25,000 00	
Port Arthur Public Building—Improvements (Revote $6,000)	31,000 00	31,000 00	585 00
Port Arthur Public Building—Purchase of site (Revote)	50,000 00	50,000 00	509 60
Selection of site made and authority obtained to expropriate the property.			
Port Colborne Public Building—Addition and alterations	26,000 00	26,000 00	
Sault Ste. Marie—Public Building	600,000 00	600,000 00	542,772 55
Contract: McLarty Bros. & Brodie, $594,710 (estimated), cost plus fixed fee ($24,225) basis, payments—$539,683.70, to date, $573,129.21.			
Sudbury—Public Building Site (Revote)	165,000 00	165,000 00	440 00
Negotiations for purchase of site not completed.			
Tecumseh—Public Building	31,000 00	31,000 00	
Toronto—City Delivery Building—Extension, restoration, mechanical equipment and addition to site	976,000 00	976,000 00	706,186 16
Site for addition purchased from Toronto Harbour Commission, $210,136.			
Contracts: (*a*) H. A. Wickett Co., Ltd., $943,485.66, for rehabilitation and roof addition, payments—$342,054.23, to date, $836,633.91; (*b*) Mathews Conveyer Co., Ltd., $303,206.46 for Post Office conveying machinery, etc., payments—$98,579.46, to date, $300,206.46.			
Charles B. Dolphin received $54,690.28 for plans and specifications, etc., to date, $62,156.42.			

	Estimates	Allotments	Expenditures
Toronto—Postal Station "E"	30,000 00	30,000 00	876 05
Toronto—Postal Station on St. Clair Avenue (Revote $75,000)	125,000 00	125,000 00	36,200 00
Site purchased from: Edith M. Clarkson, $12,000; Mrs. Mary E. McLean, $9,000; Douglas A. Norrington, $7,500; William Simpson, $7,500.			
Waterloo Public Building—Addition, alterations and improvements (Revote $18,000)	51,000 00	51,000 00	49,651 79
Contract: Harry Wunder Construction, $51,563.50, payments—$46,811.51, to date, $51,063.50.			
Welland Public Building—Addition, fittings and improvements (Revote $50,000)	75,000 00	75,000 00	25,102 93
Site purchased from Thomas E. Briant and Cora M. Briant, $25,000.			
Supplement as approved by Treasury Board (transfer from Vote 394)	1,480 29		
	$5,831,480 29	$5,831,480 29	$3,519,394 42

(*f*) Including final payment.

A The total expenditures for this service were $882,319.16, of which $158,731.74 was charged to Vote 347, Public Buildings Generally—Repairs, etc., and $34,029.88 to Vote 832, Accommodation for the Taxation Division of the Department of National Revenue. Minor repairs and improvements were made to 375 buildings. For each of the following buildings the expenditure was $5,000 or over: Almonte Public Building, $7,441.93, including $6,828 as payment in full to E. P. Clement on contract for painting and repairs; Arnprior Public Building, $16,829.46, including $14,757.50 as payment in full to M. Sullivan & Son, Ltd., on contract for alterations; Belleville—Deacon Building, $5,977.78, Public Building, $5,402.53; Brantford Public Building, $21,424.73, including $10,,392.87 as payment in full to Schultz Construction, Ltd., on contract for alterations to ground and first floors; Fort William—Custom House, $7,028.24, Post Office, $11,953.11; Guelph Custom House, $6,313.35; Hamilton—Adams-Arliss Building, $9,345.59, 29-35 McNab Street, $5,211.50, Public Building, $23,212.65, including $15,240 as payment in full to John Kenyon, Ltd., on contract for exterior and interior painting; Kingston—Chown Building, $30,205.02, Richardson Building, $6,816.97; London Post Office, $9,916.29; Midland Public Building, $8,086.52, including $5,945 as payment in full to Lloyd Murday on contract for repairs to stonework; Oshawa Public Building, $10,849.92; Port Colborne Public Building, $5,139.03; Rockland Public Building, $6,657.30; Rockcliffe R.C.A.F. Station, $81,258.38, including $61,875 as payment to Ottawa Plumbing & Heating, Ltd., on a contract of $71,433.23 for replacement of steam mains to buildings; St. Thomas Public Building, $5,871.34; Smiths Falls Public Building, $6,457.94; Sudbury Public Building, $8,190.62; Toronto Dominion Public Building, $57,897.59, including $500 as final payment to Redfern Construction Co., Ltd., on a contract of $11,527 for installing a ventilating system on the third, fourth and fifth floors; Toronto—Dominion Stores Building, $5,216.65, General Post Office, $23,640.92, Johnston Building, $12,519.27, Maher Building, $17,725.57, including $7,902 as payment in full to F. D. Howie Construction, Ltd., on contract for alterations; Toronto—Meteorological Observatory, $8,048.95, Postal Station "A", $15,794.35, Postal Station "C", $7,334.36, Tip-Top Building, $16,272.94, York Piper Building, $25,834.26; Uplands Airport, $21,353.29, including $9,000 as advance payment to Doran Construction Co., Ltd., on a cost plus fixed fee ($1,125) contract for repairs and improvements to buildings; Wallaceburg Public Building, $5,371.94; Windsor—Cherniak & Co. Premises, $7,627.12, Public Building, $20,809.83, including $12,485 as payment in full to Wm. Russell & Sons, on contract for repairs and painting.

Votes 337 and 825 Dominion Public Buildings—Construction, Repairs and Improvements, Manitoba

		Estimates	Allotments	Expenditures
	Brandon Public Building—			
	Improvements to heating	12,000 00	12,000 00	9,001 54
	Contract: Neale, Stothard & Chapman, $9,001.54, for new boilers, (payment in full).			
	Brandon Public Building—			
	Addition and alterations	30,000 00	30,000 00	
A	Dominion Public Buildings—			
	Improvements and repairs and to authorize commitments against future years in the amount of $50,000	205,000 00	205,000 00	127,972 35
	Flin Flon—Public Building	100,000 00	100,000 00	130 00
	Negotiations for purchase of site not completed.			

	Estimates	Allotments	Expenditures
Grandview—Public Building	49,000 00	49,000 00	1,500 00
Site purchased from Town of Grandview, $1,500.			
Pine Falls—Public Building	35,000 00	35,000 00	
St. Boniface Public Building—			
Addition and alterations (Revote $8,000)	24,000 00	24,000 00	13,878 19
Contract: G. A. Baert, $40,267, payments—$12,751.66 (including final payment).			
St. Vital Public Building—			
Addition and alterations (Revote $15,000)	24,500 00	24,500 00	14,861 27
Contract: G. A. Baert, $19,374, payments—$14,238.96			
Winnipeg Immigration Building—			
Repairs and improvements	25,000 00	25,000 00	8,754 21
Contract: Coates Painting Co., $14,965, for repairs, painting, sodding, etc., payments—$14,675 of which the City of Winnipeg contributed $6,000 towards the cost of restoring these premises used for emergency housing.			
Winnipeg—Postal accommodation at Canadian National Railways Station (Revote $25,000)	75,000 00	75,000 00	40 00
Negotiations for purchase of site not completed.			
Winnipeg—Postal Station "A"—			
Improvements (Revote)	20,000 00	20,000 00	18,324 85
Contract: Mathews Conveyer Co., Ltd., $18,185, for supply and installation of mail handling equipment, (payment in full).			
Winnipeg—Postal Station "F"—			
Addition and alterations (Revote $13,000)	20,000 00	20,000 00	
Winnipeg—Public Building—			
Site (Revote)	300,000 00	300,000 00	164,334 72
Site purchased from: George E. Baldry, $7,000; Rose Bendman, $10,000; J. A. Bursten, $43,500; Carlton Realty Co., Ltd., $85,000; Henry Alfred Mullins, $8,500; Clifford Douglas Stebbings and Victoria Stebbings, $9,000.			
	$ 919,500 00	$ 919,500 00	$ 358,797 13

A The total expenditures for this service were $176,018.48, of which $48,046.13 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 87 buildings. For each of the following buildings the expenditure was $5,000 or over: Brandon Old Post Office, $5,126.19; Portage la Prairie Public Building, $6,236.19; Winnipeg—Cadomin Building, $28,711.49, Columbus Hall, $22,526.43, including $22,212 as payment to G. A. Baert on a contract of $30,366 for alterations for Food and Drug Laboratory; Winnipeg—Examining Warehouse, $9,928.36, Federal Building, $19,491.68, including $3,645 as payment to McBain & Jack on a contract of $6,339.90 for alterations to the ventilating system; Winnipeg—Post Office (Main), $29,475.93, Stevenson Field Airport Administration Building, $5,358.32.

Votes 338 and 826 Dominion Public Buildings—Construction, Repairs and Improvements, Saskatchewan

	Estimates	Allotments	Expenditures
A Dominion Public Buildings—			
Improvements and repairs and to authorize commitments against future years in the amount of $50,000	250,000 00	250,000 00	209,640 33
Ituna—Public Building	25,000 00	25,000 00	
Nipawin Public Building—			
Addition and alterations (Revote $15,000)	45,000 00	45,000 00	32,761 16
Contract: Shannon Bros., $31,528 (payment in full).			
North Portal—Site for building for Customs and Immigration (Revote)	65,000 00	65,000 00	
Negotiations not completed.			
Prince Albert Public Building—			
Addition and alterations (Revote $65,000)	120,000 00	120,000 00	2,165 00
Plans and specifications not completed.			

	Estimates	Allotments	Expenditures
Regina—Accommodation for Department of Trade and Commerce (Revote $25,000)	39,000 00	39,000 00	33,853 14
Contract: W. H. McDiarmid, $56,575.80, payments—$33,174.63(*f*).			
Regina Public Building—			
Improvements and repairs	30,000 00	30,000 00	14,852 24
Contracts: (*a*) Hube Electric Co., $7,005.75, for improved lighting (payment in full); (*b*) N.B. Roantree Co., Ltd., $7,665, for installation of steam boiler (payment in full).			
Rosetown—Public Building	25,000 00	25,000 00	
St. Walburg—Public Building	20,000 00	20,000 00	115 49
	$ 619,000 00	$ 619,000 00	$ 293,387 36

(*f*) Including final payment.

A The total expenditures for this service were $232,657.12, of which $23,016.79 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 94 buildings. For each of the following buildings the expenditure was $5,000 or over: Battleford Public Building, $7,307.28; Humboldt Public Building, $5,559.63; Melfort Public Building, $12,956.53; Moose Jaw Public Building, $20,895.49, including $5,871.44 as payment in full to T. Eaton Co., Ltd., on contract for laying linoleum, and $7,552 as payment in full to T. D. MacKay, on contract for interior painting; North Battleford Public Building, $9,362.46; Regina—McCallum-Hill Building, $7,291.51, Post Office, $10,413.47, Public Building, $19,717.88, Saskatchewan Motors Building, $7,766.72, Trading Company Building, $11,481.08, including $7,505.34 as compensation to Walter M. Logan, Limited, for having to vacate the premises; Saskatoon—Canadian Pacific Railway Building, $5,073.01, New Post Office, $30,645.39, including $5,990.25 as payment in full to Shannon Bros. for alterations, and $4,568.40 as payment to Ernest Edward Williams on a contract of $15,585 for interior painting; Saskatoon—Old Post Office, $8,534.53; Swift Current Public Building, $5,754.83.

Votes 339 and 827 Dominion Public Buildings—Construction, Repairs and Improvements, Alberta

	Estimates	Allotments	Expenditures
Calgary Public Building—			
Improvements and repairs (Revote $22,500)	37,500 00	37,500 00	6,077 86
Contract: Wilkinson Electric Co., Ltd., $11,998, payments—$5,939.01.			
Calgary—Accommodation for Department of Trade and Commerce (Revote $21,000)	41,000 00	41,000 00	39,151 50
Contract: Hornstrom Brothers, $37,667.95 (payment in full).			
Chief Mountain—Customs and Immigration Building	75,000 00	75,000 00	
Plans and specifications not completed.			
Coutts—Buildings for Customs and Immigration (Revote)	140,000 00	140,000 00	1,240 55
Negotiations for additional property for site not completed.			
A Dominion Public Buildings—			
Improvements and repairs and to authorize commitments against future years in the amount of $50,000	205,000 00	205,000 00	126,420 71
Edmonton—Addition and alterations to South Edmonton Postal Station (Revote $30,000)	45,000 00	45,000 00	
Edmonton—Postal Terminal (Revote $112,000)	300,000 00	300,000 00	296,113 40
Contract: W. C. Wells Construction Co., Ltd., $1,082,833.15, payments—$286,996.15.			
The Canadian National Railways received $6,963.78, and $24,071.82 to date, for plans and specifications, and supervision of the work.			
Edmonton—Public Building (Revote)	100,000 00	100,000 00	
Selection of suitable site not definitely decided upon.			
Leduc—Public Building	25,000 00	25,000 00	
Macleod—Public Building	25,000 00	25,000 00	
Peace River Public Building—			
Local Improvements (Revote $7,200)	8,500 00	8,500 00	
Red Deer—Public Building	50,000 00	50,000 00	300 00
Plans and specifications not completed.			
	$1,052,000 00	$1,052,000 00	$ 469,304 02

A The total expenditures for this service were $130,945.10, of which $4,524.39 was charged to Vote 347, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 108 buildings. For each of the following buildings, the expenditure was $5,000 or over: Calgary—Post Office, $8,201.02, Traders' Building, $18,707.54; Edmonton—Blowey-Henry Building, $12,633.51, Post Office, $19,636.30, including $7,059.50 as payment to Sunley Electric Co. on a contract of $17,423.13 for improvements to lighting; Edmonton Redwood Building, $18,951.79, including $5,500 as payment in full to James C. Haddow for repairs to roof; Edmonton Tower Building, $6,056.44; Lethbridge Public Building, $6,090.82.

Votes 340 and 828 Dominion Public Buildings—Construction, Repairs and Improvements, British Columbia

	Estimates	Allotments	Expenditures
Abbotsford—Site for Public Building (Revote)	10,000 00	10,000 00	71 00
Chilliwack Public Building—			
Addition and alterations (Revote $40,000)	102,000 00	102,000 00	96,963 61
Contract: C. J. Oliver, Ltd., $99,172.75, payments—$94,830.27.			
A Dominion Public Buildings—			
Improvements and repairs and to authorize commitments against future years in the amount of $50,000	400,000 00	400,000 00	247,025 69
Douglas—Buildings for Customs and Immigration (Revote)	120,000 00	120,000 00	45 25
Plans and specifications not completed.			
Duncan Public Building—Alterations and improvements (Revote $4,000)	26,000 00	26,738 95	26,738 95
Contract: Garner Bros., Ltd., $26,769.02, payments—$22,654.22.			
Haney—Public Building	47,000 00	47,000 00	149 00
Kelowna Public Building—Addition and alterations (Revote $30,000)	47,000 00	47,000 00	16,902 81
Contract: A. L. Patterson, $36,256, payments—$13,532.62.			
Kingsgate—Customs and Immigration Building	100,000 00	100,000 00	11,866 27
Site purchased from Western Canadian Greyhound Lines, Limited, $11,516.27.			
Ladner—Site for Public Building (Revote)	10,000 00	10,000 00	9,649 50
Site purchased from Edgar C. Dunning, $9,500.			
Langley Prairie—Site for Public Building (Revote)	5,000 00	5,000 00	96 00
Langley Prairie—Public Building	75,000 00	75,000 00	253 74
Contract: C. J. Oliver, Ltd., $127,618, no payments to date.			
North Vancouver—Postal Station (Revote)	50,000 00	50,000 00	13,673 29
Contract: Dawson & Hall, Ltd., $251,680, payments—$13,329.72.			
Ocean Falls—Public Building	40,000 00	40,000 00	993 66
Osoyoos—Customs and Immigration Buildings	40,000 00	40,000 00	
Smithers—Public Building	25,000 00	25,000 00	
Vancouver Examining Warehouse—			
Installation of elevator (Revote $10,000)	48,000 00	48,000 00	42,363 80
Contract: Allan & Viner Construction Co., Ltd., $59,030, payments—$42,363.80 (including final payment).			
Vancouver Immigration Building—			
Alterations and improvements	35,000 00	35,000 00	32,282 03
Contract: Allan & Viner Construction Co., Ltd., $31,383 (payment in full).			
Vancouver—Alvin Estates Building—			
Purchase, alterations and extension	800,000 00	800,000 00	
Negotiations for purchase of building not completed.			
Vancouver—Begg Building—			
Purchase, alterations and extension	1,060,000 00	1,060,000 00	830,088 28
Building purchased from Frank R. Begg, $375,000, taxes, $947.56. Contract: Allan & Viner Construction Co., Ltd., $850,000 (estimated), on basis of cost plus fixed fee ($25,000), payments—$441,604.22. Ross A. Lort received $12,274.54 for preparation of plans and specifications, etc.			
Vancouver—Post Office Building Site (Revote)	250,000 00	250,000 00	31,308 26
Payments made to Ashworth Anderson for site totalled $28,058.26.			

	Estimates	Allotments	Expenditures
Vancouver Public Building—			
Improvements and repairs (Revote)	5,000 00	5,000 00	
Vancouver—Site for building for Customs (Revote)	230,000 00	230,168 15	230,168 15
Property purchased from: Associated Holdings, Limited, $51,000; B.C. Holdings, Limited, $72,000, taxes, $267.17, interest, $424.11; R. F. Bovey, $36,500, taxes, $288.53; Burrard Holdings, Limited, $68,000, taxes, $167.29, interest, $400.55.			
Victoria Astrophysical Observatory—			
Repairs, alterations and improvements (Revote $23,000)	35,000 00	35,000 00	21,649 50
Contract: James McDonald Construction Co., Ltd., $42,190, payments—$21,649.50, to date, $32,706.			
Victoria—Public Building (Revote)	200,000 00	200,000 00	137,852 14
Site purchased from Diggon-Hibben, Ltd., advance payment, $90,000. P. Leonard James received $45,000 for plans and specifications and to date, $69,900.			
White Rock—Site for Public Building (Revote)	5,000 00	5,000 00	
White Rock—Public Building	20,000 00	20,000 00	
William Head Quarantine Station—			
Alterations, improvements and repairs (Revote $4,500)	20,000 00	20,000 00	16,485 62
Contract: Victoria Machinery Depot Co., Ltd., $12,250 (payment in full).			
Supplement as approved by Treasury Board (transfer from Vote 394)	907 10		
	$3,805,907 10	$3,805,907 10	$1,766,626 55

A The total expenditures for this service were $339,564.91, of which $89,973.22 was charged to Vote 347, Public Buildings Generally—Repairs, etc., and $2,566 to Vote 832, Accommodation for the Taxation Division of the Department of National Revenue. Minor repairs and improvements were made to 151 buildings. For each of the following buildings, the expenditure was $5,000 or over: Nelson Public Building, $7,556.57; New Westminster Public Building, $14,890.96; Pacific Highway Customs and Immigration Building, $5,571.20; Vancouver Catelli Building, $64,175.47, including $62,701 as payment in full to Allan & Viner Construction Co., Ltd., on a contract of $77,181 for alterations and improvements (the balance, $14,480, was paid from Vote 138, Department of Labour); Vancouver Examining Warehouse, $27,833.57, including $18,679 as payment in full to C. J. Seamer & Sons, Ltd., on contract for repairs and interior painting; Vancouver—Pacific Building, $5,752, Post Office, $20,666.63, Postal Station "O", $10,247.62, Veterans' Office Building, $14,919.39, Winch Building, $13,214.41, including $6,207 as payment in full to Empire Sheet Metal Works, Ltd., for replacing roof; Vernon Public Building, $6,936.70; Victoria Belmont Building, $22,370.62, including $11,646 as payment to George Henry Wheaton on a contract of $11,946 for general repairs and exterior painting; Victoria Public Building, $21,380.57.

Votes 341 and 330 Dominion Immigration Buildings—Repairs, improvements, etc. ... **125,000 00**
Expenditures ... **$ 81,342 07**

The National Harbours Board was paid $45,000 for maintenance, repairs, renewals, water, electricity and steam heat for quarters occupied at the Halifax Ocean Terminal.

General repairs and improvements were carried out as follows: Montreal, $6,883.26; Vancouver, $19,983.90, including $7,244 as payment in full to Allan & Viner Construction Co., Ltd., on contract for construction of two detention cells; at 8 other points, $9,474.91.

Other expenditures were charged to Vote 330 as follows: light and power, $4,663.83; water, $805.07; heat, $10,984.27; furniture, $7,988.52; sundries, $89.25.

Vote 342 Dominion Quarantine Stations—Maintenance and repairs ... **50,000 00**
Expenditures ... **$ 21,397 02**

General repairs and improvements to Quarantine Stations were as follows: Sydney, $3,872.98, including $2,518.43 as payment to H. R. Jones on a contract of $7,995 for the installation of a new heating system; Quebec, Savard Park, $12,748.91; William Head, $4,749.69; at 2 other points, $25.44.

Other expenditures were charged to Vote 330 as follows: water, $4,053.04; heat, $36,807.37; furniture, $460.81; sundries, $163.77.

Votes 343 and 831 Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings 350,000 00
Expenditures ..... $ 324,840 71

As at March 31, 1949, there were 23 salaried employees being paid from this vote, of whom 2 were permanent and 21 temporary.

Disbursements were for repairs and improvements to the existing farm buildings. For Central Experimental Farm, Ottawa, the expenditure was $117,821.46, of which $63,453.38 was paid for salaries and wages and $54,368.08 for materials, etc. For the branch farms, laboratories, etc., the expenditure was $207,019.25, of which $46,895.89 was for wages and $160,123.36 for materials, etc.

Other expenditures were charged as follows: Vote 329, light and power, $26,871.14, water, $9,314.63, heat, $60,778.92, furniture, $2,147.99; Vote 330, light and power, $40,866.07, water, $2,822.48, heat, $79,616.50, furniture, $12,720.25.

Vote 344 Building for National Film Board (Revote) 25,000 00
Expenditures ..... $ 2,800 00

Hazen Sise, Montreal, received $2,800 for plans.

Vote 345 National Capital Planning Service 135,000 00
Expenditures ..... $ 100,372 23

As at March 31, 1949, there were 20 temporary salaried employees being paid from this vote.

Payments were made to: Edouard Fiset, $6,187.50 for professional services and $1,751.73 for travelling expenses; Jacques Greber, City Planner and Architect, of Paris, France, $4,000 for professional services, $2,500 for travelling expenses, $1,000 for final plans executed in Paris and $1,000 for an additional plan of the regional touristic possibilities of the National Capital; National Film Board, $10,550.72 for topographic model of National Capital area; Department of Public Printing and Stationery, $11,366.11, including $6,834.76 for costs in connection with final report. Salaries were $52,103.66 and sundries, $9,912.51.

Votes 346 and 829 National Printing Bureau (Revote) 600,000 00
Expenditures ..... $ 190,961 51

Property purchased from: Yvanhoe Beaudry, $3,000; Oscar E. Belanger, $17,360; Mrs. Jeanne Bourgeois, $5,500; Wilfrid Brais, $7,000; Albert Charron, $1,500; Philorum Charron, $2,500; Mrs. Charles Cote, $3,000; Mrs. Hormisdas Desjardins, $3,000; Mrs. R. A. Despatie, $2,500; Henri Drolet, $5,000; Mrs. Philomene Dubois, $8,000; Aldege Fortin, $5,000; Zephir Giard and Dame Bernadette Giard, $10,000; Arthur Gratton, $10,000; Lionel Gratton, $7,500; Eugene Groulx, $4,000; Mrs. Severin Hebert and Miss Christine Durocher, $7,375; Emery Labelle, $6,135.60; Mrs. Maria Laberge, $3,500; Leo Landriault, $4,000; Lionel Landriault, $1,700; Estate of Clovida Legault, $4,000; Yvon Lemieux, $6,600; Cyrille Moisan, $7,000; Lionel Parent, $2,355; Ovila Raymond, $8,000; Leo Thibault, $2,500; Alfred Viau, $8,350; taxes on various properties, paid to the City of Hull, $1,387.78. M. E. Powers, Consultant Engineer, received $18,576.76 and to date, $34,104.20, with respect to lay-out of machinery, dimensions, etc., and $3,522.75 for travelling expenses. Valuation of property cost $11,098.62, of which S. E. Farley received $4,899.58 and Theo Lanctot, $5,172.09.

Vote 832 Accommodation for the Taxation Division of the Department of National Revenue 2,000,000 00
Expenditures ..... $ 74,767 42

Expenditures are referred to under other votes as follows: rent of offices: Vote 330, $23,799.40; alterations: Vote 335, $14,372.14; Vote 336, $34,029.88; Vote 340, $2,566.

Votes 347 and 833 Public Buildings Generally—Repairs, alterations, fittings and improvements and to authorize commitments against future years in the amount of $200,000... 1,000,000 00
Expenditures.....$ 560,125 05

Expenditures at Ottawa, amounting to $48,090.40, are referred to under Vote 329.

Expenditures other than at Ottawa are referred to under other votes as follows: Vote 330, $40,370.95; Vote 334, $30,682.67; Vote 335, $116,688.76; Vote 336, $158,731.74; Vote 337, $48,046.13; Vote 338, $23,016.79; Vote 339, $4,524.39; Vote 340, $89,973.22.

Vote 348 Veterans' Hospitals—Repairs, improvements and alterations..... 175,000 00
Expenditures.....$ 90,513 53

General repairs and improvements were as follows: Halifax, $3,262.63; Saint John, $6,270.96; Montreal, Queen Mary, $8,131.56, including $3,252 as final payment to Ross & Greig, Reg'd., on a contract of $9,282 for air conditioning and refrigeration equipment; Quebec, $840.20; Ste. Anne de Bellevue, $1,363.71; Gloucester Township, Rideau Health and Occupational Centre, $2,352.40; London, $7,023.64; Toronto—Divadale, $2,512.26, Red Chevron, $5,746.68, including $5,139 as payment in full to John Ritchie, Limited, on contract for new boiler, etc.; Winnipeg—Academy Road, $2,589, Deer Lodge, $695; Saskatoon, $2,083; Calgary—New Veterans', $180, Veterans' Convalescent, $2,240.07; Vancouver—George Derby, $2,883, Hycroft, $22,213.23, including $16,729 as payment in full to Fred Welsh & Sons on contract for new boiler and auxiliary equipment, Shaughnessy, $18,059.19; Victoria, $2,067.

Other expenditures were charged to Vote 330 as follows: light and power, $1,370.49; heat, $3,192.56; furniture, $10,029.71; sundries, $49.89.

Vote 349 Canada House, London, England—Improvements and repairs..... 40,000 00
Expenditures.....$ 35,648 34

Contracts: Comyn Ching & Co., $11,281.99 for installation of boilers and oil burning equipment (payment in full); Trollope & Colls, Ltd., $20,325.37 for alterations, redecoration, etc. (payment in full).

Thos. E. Scott received $1,441.63 for plans, etc. Szerelmey, Ltd., was paid $2,599.35 for repairs to stonework.

Vote 350 London, England—Clerk's Table for the new British House of Commons (Revote) .....$ 7,500 00
Expenditures..... nil

ENGINEERING BRANCH

Votes 351 and 834 Branch Administration

		Estimates	Allotments	Expenditures
	Salaries	248,021 00	248,021 00	248,021 00
	Allotted from Vote 85, Salaries, etc.	8,177 29	8,177 29	8,177 29
	Allowances	1,488 00	1,488 00	283 90
	Printing, Stationery and Office Equipment	9,000 00	11,300 00	11,164 24
	Travelling Expenses	12,000 00	8,200 00	4,564 41
A	Testing Laboratories—Engineering Investigations	15,000 00	15,000 00	11,131 35
B	Sundries	13,000 00	14,500 00	14,031 27
		$ 306,686 29	$ 306,686 29	$ 297,373 46

As at March 31, 1949, there were 98 salaried employees being paid from this vote, of whom 48 were permanent and 50 temporary.

A The expenditure was for equipment, materials and supplies, etc., for research work.

B Telegrams cost $3,437.99 and telephone tolls, $3,579.84.

Votes 352 and 835 Engineering, including salaries of Engineers, Clerks, etc.

		Estimates	Allotments	Expenditures
	Salaries	819,468 00	785,468 00	724,707 14
A	Surveys and Inspections	205,000 00	217,000 00	190,567 81
	New Plant	120,000 00	120,000 00	
B	Operation and Maintenance of Inspection Boats	21,000 00	21,000 00	19,400 20
	Printing, Stationery and Office Equipment	18,000 00	18,000 00	15,532 20
C	Sundries	60,775 00	82,775 00	75,730 00
		$1,244,243 00	$1,244,243 00	$1,025,937 35

As at March 31, 1949, there were 234 salaried employees being paid from this vote, of whom 127 were permanent and 107 temporary.

A Surveys, etc., of various harbour works cost $43,311.32. The Fraser River Pile Driving Co., Ltd., received $5,940 for replacement of range markers at Steveston, B.C. The Department contributed $12,335.31 to the Fraser River Basin Board towards the cost of plans, etc., in connection with dyking on the Fraser River, B.C. Travelling expenses were $128,981.18.

B Expenditures were as follows: Launches, *D.P.W.*, $3,762.88; *Dixie* and *Kittiwake*, $3,193.05; *Kittiwake* (*Lody*), $776.11; *Terek* (*Lapwing*), $424.22; *Walrondo*, $11,243.94. D. E. Male was provided with living quarters valued at $12 a month.

C Maintenance of District Offices, upkeep of cars, etc., amounted to $34,631.60. Test borings cost $42,433.68, of which $1,335.28 was refunded by other departments and private companies and credited to this account.

Vote 353 Dredging, General Superintendence

	Estimates	Allotments	Expenditures
Salaries	12,594 00	13,890 00	13,890 00
Printing, Stationery, Office Equipment, Travelling Expenses, Sundries	1,550 00	1,680 38	1,680 38
Supplement as approved by Treasury Board (transfer from Vote 394)	1,426 38		
	$ 15,570 38	$ 15,570 38	$ 15,570 38

As at March 31, 1949, there were 4 salaried employees being paid from this vote, of whom 3 were permanent and 1 temporary.

Vote 354 Dredging, Maritime Provinces

		Estimates	Allotments	Expenditures
	Salaries and Wages	185,287 00	240,287 00	237,728 06
A	Maintenance and Operation	327,500 00	347,500 00	339,399 56
B	New Plant	388,500 00	313,500 00	34,082 83
C	Contract and Day Labour Works, Inspection, Sundries and Contingencies	351,313 00	351,313 00	187,959 34
		$1,252,600 00	$1,252,600 00	$ 799,169 79

As at March 31, 1949, there were 7 salaried employees being paid from this vote, of whom 4 were permanent and 3 temporary. Captains and crews of 13 dredges and 5 tugs were paid $217,997.79.

A Maintenance and operation costs included board of crews, $40,949.35, fuel, $83,780.40, repairs and replacements, $207,500.82, sundries, $7,168.99.

Contracts of $5,000 or over:

Contractor	Repairs to floating plant	Amount of Contract	Payments in 1948-49	Payments to date	
North Sydney Marine Railway Co., Ltd.	Scow *D.P.W.* No. 162 (Dredge No. 115)	$ 6,027 80	$ 2,772 79	$ 6,027 80	(*f*)
Northern Machine Works, Ltd.	Dredge No. 4	7,935 00	3,570 75	3,570 75	
Pictou Foundry and Machine Co., Ltd.	Dredge No. 12	19,266 75	13,382 00	19,266 75	(*f*)
	Dredge No. 12	11,053 00	7,460 77	7,460 77	
	Dredge No. 115	7,080 00	5,097 60	5,097 60	
	Tug *Fredericton*	9,024 70	5,139 54	9,024 70	(*f*)
Port Hawkesbury Marine Railway Co., Ltd.	Dredge *Pownal* No. 2	18,420 00	13,262 40	13,262 40	
Sydney Engineering and Dry Dock Co., Ltd.	Scow *D.P.W.* No. 163 (Dredge No. 115)	7,380 00	3,132 90	7,380 00	(*f*)
	Dredge No. 115	16,980 00	12,225 60	12,225 60	

(*f*) Including final payment.

B Contracts: Sydney Engineering and Dry Dock Co., Ltd., (*a*) $66,944.88 for 2 steel scows, Dredge *Pownal* No. 2, payments—$24,769.60 (including final payment); (*b*) $7,780.76 for 6 new pontoon discharge pipes for Dredge No. 5 (payment in full).

C Contracts of $5,000 or over in connection with dredging:

Contractor	Location	Amount of Contract	Payments in 1948-49	Payments to date	
Diamond Construction Co., Ltd.	Chockfish, N. B.	$ 17,820 00	$ 5,504 80	$ 5,504 80	
	Cocagne Church, N.B.	8,917 29	8,917 29	8,917 29	(*f*)
	Grandique, N.B.	6,600 80	6,600 80	6,600 80	(*f*)
	Stonehaven, N.B.	3,743 74	3,743 74	3,743 74	(*f*)
Dennis LeBlanc	Cocagne Bar, N.B.	25,800 00	7,022 60	19,543 04	
	Point Sapin, N.B.	10,149 18	10,149 18	10,149 18	(*f*)
Leo P. Leger	Little Shemogue, N.B.	6,500 00	2,472 04	2,936 88	
Marine Industries, Ltd.	L'Archeveque, N.S.	28,412 50	2,250 00	6,733 13	
Felix Michaud	Green Point, N.B.	10,288 38	10,288 38	10,288 38	(*f*)
J. P. Porter Co., Ltd.	Lower Wedgeport, N.S.	37,174 51	37,174 51	37,174 51	(*f*)
	North Sydney, N.S. (*a*)	24,229 40	24,229 40	24,229 40	(*f*)
	Riverport, N.S.	12,651 85	12,651 85	12,651 85	(*f*)
Merrill D. Rawding	The Hawk and Shag Harbour, N.S.	20,753 92	504 96 2,321 19	20,753 92	(*f*)

(*f*) Including final payment.

(*a*) Old Sydney Collieries, Ltd., contributed $12,419.19 as its share of the cost of this project.

Dredging by local tender at 9 other points cost $27,413.65.

Inspection cost $5,788.74 and other charges were $761.21.

Work done by day labour at Walton, N.S., cost $6,200.09; at 31 other points, $26,384.10.

Votes 355 and 836 Dredging, Ontario and Quebec

		Estimates	Allotments	Expenditures
	Salaries and Wages	97,341 00	97,341 00	86,348 12
A	Maintenance and Operation	151,900 00	151,900 00	148,135 86
B	New Plant	365,000 00	365,000 00	230,951 07
C	Contract and Day Labour Works, Inspection, Sundries and Contingencies	1,130,759 00	1,130,759 00	687,678 80
		$1,745,000 00	$1,745,000 00	$1,153,113 85

As at March 31, 1949, there were 5 salaried employees being paid from this vote, of whom 2 were permanent and 3 temporary. Captains and crews of 5 dredges and 2 tugs were paid $74,458.51.

A Maintenance and operation costs included board of crews, $16,840.43, fuel, $44,731.78, repairs and replacements, $69,685.30, towage, $14,539.36, sundries, $2,338.99.

Contracts: Davie Shipbuilding & Repairing Co., Ltd., $21,465, for repairs to Dredge No. 116, payments—$9,908.32; Toronto Dry Dock Co., Ltd., (*a*) $6,834, for repairs to Tug *Hercules* (Dredge No. 117), payments—$4,612.95; (*b*) $7,495, for repairs to scow *D.P.W.* No. 56 (Dredge No. 117), payments—$3,372.75.

B Contracts: Marine Industries, Ltd., (*a*) $207,781.20, for construction and delivery afloat, at Gaspe, of 2 clamshell dredges, payments—$124,837.20 (including final payment); (*b*) $252,000, for alterations and additions to Dredge *N.H.B.M.* No. 6, payments—$100,800.

C Contracts of $5,000 or over in connection with dredging:

Contractor	Location	Amount of Contract	Payments in 1948-49	Payments to date
C. S. Boone Dredging & Contracting Co., Ltd.	Rondeau, Ont.	$ 63,640 00	$ 17,948 74	$ 36,698 12
Canadian Dredge & Dock Co., Ltd.	Saugeen River, Ont.	48,833 10	48,833 10	48,833 10 (*f*)
Chatham Dredging & General Contracting Co., Ltd.	Sydenham River, Ont.	19,757 00	14,268 80	19,757 00 (*f*)
	Windsor, Ont. (*a*)	33,166 64	33,166 64	33,166 64 (*f*)
Consolidated Dredging, Limited	Victoria Harbour, Ont.	11,909 37	11,909 37	11,909 37 (*f*)
Bert Dimock	Bonaventure, Que.	60,052 50	10,316 22	10,316 22
Alexandre Duranceau	Longueuil, Que.	19,300 00	10,731 42	10,731 42
Marine Industries, Ltd.	Laval sur le Lac, Oka, St. Placide, Como and Beaconsfield, Que.	69,277 90	8,782 60	8,782 60
	St. Antoine (Richelieu River), Que.	26,366 31	7,267 67	26,366 31 (*f*)
	St. Pierre les Becquets, Que.	16,384 60	16,384 60	16,384 60 (*f*)
McNamara Construction Co., Ltd.	Cobourg, Ont.	20,241 90	20,241 90	20,241 90 (*f*)
	Kincardine, Ont.	35,144 80	32,904 09	35,144 80 (*f*)
	Oakville, Ont.	38,151 28	15,741 28	38,151 28 (*f*)
	Port Burwell, Ont.	205,000 00	176,808 49	199,968 85
	Port Carling (Indian River), Ont. (*b*)	21,366 70	21,366 70	21,366 70 (*f*)
	Eastern Channel, Toronto, Ont.	36,708 44	36,708 44	36,708 44 (*f*)
Adelard Moras	Notre Dame de Pierreville, Que.	22,932 00	14,833 49	14,833 49
Restigouche Dredging Co., Ltd.	Bonaventure River, Que.	16,785 00	12,005 19	16,785 00 (*f*)
Theode Robidoux	Grenville, Que. / Hawkesbury, Ont	53,523 76	1,530 79 34,489 88	15,307 88 (*f*) 38,215 88 (*f*)
	Ste. Anne de Sorel, Que.	9,981 51	9,981 51	9,981 51 (*f*)
Wilfrid Robidoux	Ile Bouchard, Que.	9,450 00	4,270 04	4,270 04
Russell Construction Co., Ltd.	Oshawa, Ont.	21,919 45	21,919 45	21,919 45 (*f*)
	Port Hope, Ont.	32,200 68	32,200 68	32,200 68 (*f*)
Irenee Verreault	Anse du Cap and Gaspé, Que.	29,328 75	8,626 50	8,626 50
	Anse au Griffon, Marsouins, and Riviere au Renard, Que.	36,138 75	13,633 75 1,127 62 9,012 50	36,138 75 (*f*)

(*f*) Including final payment.

(*a*) Confederation Coal & Coke Co., Ltd., contributed $7,500, and Mullen Coal Co., Ltd., $8,300, towards the cost of dredging at Windsor, Ont.

(*b*) The Government of the Province of Ontario contributed $10,835.35 towards the cost at Port Carling (Indian River), Ont.

Marine Industries, Ltd., received $9,000 for rental of plant at Ste. Angele de Laval, Que.

Dredging by local tender at 11 other points cost $26,462.92.

Inspection cost $12,607.32 and other charges were $2,199.70. Work was done by day labour at 22 other points at a cost of $17,032.75.

Vote 356 Dredging, Manitoba, Saskatchewan, Alberta and Northwest Territories

		Estimates	Allotments	Expenditures
	Salaries and Wages	96,396 00	96,396 00	91,629 26
A	Maintenance and Operation	85,000 00	105,600 00	96,401 65
B	New Plant (Including Shipyard and Haulout Facilities, Northwest Territories)	171,600 00	151,000 00	87,167 18
	Contract and Day Labour Works, Inspection, Sundries and Contingencies	5,504 00	5,504 00	2,078 47
		$ 358,500 00	$ 358,500 00	$ 277,276 56

As at March 31, 1949, there were 7 salaried employees being paid from this vote, of whom 1 was permanent and 6 temporary. Captains and crews of 6 dredges and 4 tugs were paid $76,507.77.

A Maintenance and operation costs included board of crews, $18,643.90, fuel, $17,408.32, repairs and replacements, $56,621.71, towage, $524.50, sundries, $3,203.22.

B Contracts: Standard Iron Works, Ltd., (*a*) $33,251 for a steel scow for Dredge *Winnipegosis*, payments—$24,938.25; (*b*) $26,150.22 for a steel dump scow, payments—$15,666.62 (including final payment); (*c*) $50,251.83, for construction and delivery afloat of an all-steel tug-boat, payments—$20,842.83 (including final payment). Additional expenditure in connection with Dredge *Red River:* sales tax, $5,413.30, materials and supplies, $2,504.79.

The following work was carried out by day labour: completion of Dredge No. 251, $8,485.01 (labour, $546.20; equipment, materials and supplies, $7,938.81); shipyard and haulout facilities, $9,060.01 (Fort Fitzgerald, N.W.T., $2,685.56, and Hay River, N.W.T., $6,374.45) of which $70.50 was paid for wages and $8,989.51 for materials and supplies. Other charges were $256.37.

Votes 357 and 837 Dredging, British Columbia and Yukon

		Estimates	Allotments	Expenditures
	Temporary Assistance and Wages	170,848 00	174,348 00	173,253 82
A	Maintenance and Operation	200,050 00	230,050 00	223,774 63
B	New Plant	165,000 00	131,500 00	59,575 81
C	Contract and Day Labour Works, Inspection, Sundries and Contingencies	151,202 00	151,202 00	132,855 28
		$ 687,100 00	$ 687,100 00	$ 589,459 54

As at March 31, 1949, there were 3 salaried employees being paid from this vote, of whom 1 was permanent and 2 temporary. Captains and crews of 4 dredges and attending tugs and launches were paid $165,123.82.

A Maintenance and operation costs included board of crews, $40,335.85, fuel, $60,280.91 and repairs and replacements, $121,431.65.

Contracts: (*a*) British Columbia Marine Engineers and Shipbuilders, Ltd., $24,768.68, for repairs to Dredge No. 305 *King Edward* (payment in full); (*b*) Burrard Dry Dock Co., Ltd., $41,753.53, for repairs to Dredge No. 303 *Fruhling* (payment in full).

B Contracts: (*a*) Dominion Bridge Co., Ltd., $7,986, for 10 pontoons and 30 land discharge pipes for Dredge No. 305 *King Edward* (payment in full); (*b*) Queensboro Shipyards, $9,250, for 10 wooden discharge pipes for Dredge No. 305 *King Edward* (payment in full); (*c*) West Coast Salvage & Contracting Co., Ltd., $15,120, for a new wooden hull for Dredge No. 309 *Pelican* (payment in full). B.C. Equipment Co., Ltd., received $12,914 for a crawler diesel tractor dozer for use with Dredge No. 305 *King Edward*.

The cost of outfitting Dredge No. 309 *Pelican* by day labour amounted to $13,743.11 (labour, $4,853.60; materials and supplies, $8,889.51). Other charges were $562.70.

C Contracts: (*a*) Payments amounting to $50,321.93 in respect of Nicomen Slough were made on the contract of the British Columbia Bridge & Dredging Co., Ltd., as described under Vote 378, "Fraser River and Vancouver Harbour—Dredging" for dredging the Fraser River at mouth of North Arm, Nicomen Slough, Annieville Bar and Pacific Coast Terminals, and at Annieville Channels; (*b*) Coal Harbour Shipyards, Ltd., $5,568.85, for alterations and repairs to Launch *Baldpate* (payment in full); (*c*) Coast Quarries, Ltd., $26,170.20 at Kuper and Thetis Islands, payments—$19,039.64 (including final payment); (*d*) Nanaimo Towing Co., Ltd., $9,982.40 at Nanaimo Commercial Inlet, payments—$672.80 (including final payment). White Pass & Yukon Route received $4,418.57 for improvements to Yukon navigation.

Dredging and snagging by local tender at 4 other points cost $9,485.38; other charges were $1,006.71.

Work was carried out by day labour as follows: Fraser River (Chilliwack) snagging, $6,134.97, surveys, $7,986.25; Okanagan Lake Channel, $12,149.33; Stikine River improvements, $6,153.60; at 9 other points, $9,917.25 (labour, $3,188.17; materials and supplies, $6,729.08).

Vote 358 Maintenance and Operation of Champlain Graving Dock

		Estimates	Allotments	Expenditures
	Salaries and Wages	40,502 00	46,102 00	45,215 74
	Materials and Supplies	23,400 00	23,400 00	21,890 72
A	Electric Power, Repairs and Sundries	383,183 00	377,583 00	249,973 77
		$ 447,085 00	$ 447,085 00	$ 317,080 23

As at March 31, 1949, there were 22 salaried employees being paid from this vote, of whom 7 were permanent and 15 temporary.

A Contract: J. A. Y. Bouchard, Inc., $477,600 for replacement of 9 steam boilers, etc., payments—$212,053.02, to date, $414,540. Inspection cost $1,152.66.

Maintenance, minor repairs, etc., were carried out at a cost of $36,768.09 of which $6,484.68 was paid for labour.

Vote 359 Maintenance and Operation of Esquimalt Graving Dock

		Estimates	Allotments	Expenditures
	Salaries and Wages	63,026 00	67,590 24	67,590 24
	Electric Power	36,000 00	36,000 00	34,076 00
A	Materials and Supplies, Repairs and Sundries	25,250 00	25,250 00	19,586 01
	Supplement as approved by Treasury Board (transfer from Vote 394)	4,564 24		
		$ 128,840 24	$ 128,840 24	$ 121,252 25

As at March 31, 1949, there were 32 salaried employees being paid from this vote, of whom 18 were permanent and 14 temporary.

A Repairs and surfacing of roadway were carried out by local tenders at a total cost of $7,076. Materials, supplies and maintenance costs were $12,510.01.

Vote 360 Maintenance and Operation of Esquimalt Old Dry Dock

	Estimates	Allotments	Expenditures
Wages	4,500 00	4,500 00	
Electric Power	1,500 00	1,500 00	
Materials and Supplies, Repairs and Sundries	3,000 00	3,000 00	130 47
	$ 9,000 00	$ 9,000 00	$ 130 47

Vote 361 Maintenance and Operation of Lorne Graving Dock

		Estimates	Allotments	Expenditures
	Salaries and Wages	32,445 00	36,545 00	36,132 37
	Materials and Supplies	8,600 00	6,600 00	6,194 38
A	Electric Power, Repairs and Sundries	232,077 00	229,977 00	8,328 47
		$ 273,122 00	$ 273,122 00	$ 50,655 22

As at March 31, 1949, there were 16 salaried employees being paid from this vote, of whom 1 was permanent and 15 temporary.

A Contract: Beaudet and Couture, $255,805, for reconstruction of west entrance guide pier, no payments to date.

Expenditures were for minor repairs and maintenance.

Vote 362 Maintenance and Operation of Selkirk—Repair Slip

		Estimates	Allotments	Expenditures
A	Maintenance and Repairs	10,750 00	10,750 00	10,201 39
	Materials and Supplies, Electric Power and Sundries	1,550 00	1,550 00	540 93
		$ 12,300 00	$ 12,300 00	$ 10,742 32

A Work was carried out by day labour (labour, $5,916.94; materials and supplies, $4,284.45).

Votes 363 and 838 Maintenance and Operation of Locks and Dams

		Estimates	Allotments	Expenditures
	Salaries	35,590 00	43,590 00	43,289 88
A	Materials and Supplies, Electric Power and Sundries	16,275 00	16,275 00	12,428 40
B	Maintenance, Repairs and Operation	324,337 00	316,337 00	122,333 75
		$ 376,202 00	$ 376,202 00	$ 178,052 03

As at March 31, 1949, there were 22 salaried employees being paid from this vote, of whom 13 were permanent and 9 temporary. In addition to their salaries, 7 employees were provided with living quarters, the annual rental value of which totalled $756.

AB The following is a distribution of expenditures charged to these allotments:

	Materials and Supplies, etc.	Maintenance, Repairs, etc.
Cowan Dam, Sask.	232 35	200 80
French River Dam, Ont.	2,163 81	1,913 09
Fryer's Island Dam, Que.	228 38	563 46
Latchford Dam, Ont.	281 97	1,284 03
Okanagan Control Dam, B.C.	2 31	1,037 88
Pelletier Mills Dam, N.B.		1,046 17
Quinze Dam, Que.	2,509 48	19,173 13
Rivière du Lièvre Lock and Dam, Que.	3,065 78	3,021 96
St. Andrew's Rapids Lock and Dam, Man.	2,945 79	23,979 52
Timiskaming Dam, Que. and Ont.	998 53	70,113 71
	$ 12,428 40	$ 122,333 75

Contract: Intrusion-Prepakt, Ltd., $291,551.86, for repairs to concrete piers, etc., Timiskaming Dam (Ontario side), payments—$56,932.35 (including final payment).

Votes 364 and 839 Maintenance and Operation of Snagboats

		Estimates	Allotments	Expenditures
	Snagboat *Samson*:—			
	Wages of Crew	27,872 00	27,872 00	27,872 00
	Allotted from Vote 85, Salaries, etc.	942 42	942 42	942 42
A	Maintenance and Operation (including Board Allowance and Unemployment Insurance)	20,533 00	23,033 00	21,814 78
	Snagboat *Essington*:—			
	Wages of Crew	24,340 00	24,340 00	24,340 00
	Allotted from Vote 85, Salaries, etc.	136 10	136 10	136 10
B	Maintenance and Operation (including Board Allowance and Unemployment Insurance)	25,401 00	23,331 05	23,331 05
	Supplement (transfer from Vote 394)	430 05		
		$ 99,654 57	$ 99,654 57	$ 98,436 35

A Board of crew, $7,036.81; fuel, $4,947.68; repairs, etc., $9,830.29.

B Board of crew, $8,314.60; fuel, $3,587.44; repairs, etc., $5,789.01. Tyee Machinery Co., Ltd., received $5,640 for replacement of reversible steam winch.

Vote 365 Maintenance and Operation of Roads and Bridges—Burlington Channel Bridge

		Estimates	Allotments	Expenditures
	Salaries	18,730 00	19,730 00	17,974 19
A	Operation, Maintenance and Supplies	31,000 00	30,000 00	25,819 76
	Sundries	200 00	200 00	22 86
		$ 49,930 00	$ 49,930 00	$ 43,816 81

As at March 31, 1949, there were 11 salaried employees being paid from this vote, of whom 4 were permanent and 7 temporary. In addition to his salary, B. H. Hockridge was provided with a house, the annual rental value of which was $250.

A Contract: J. J. Salt, Ltd., $18,452, for repainting the steel work, payments—$8,487.92 (including final payment).

Repairs to sidewalks, etc., were carried out by local tenders at a total cost of $10,989.78. Maintenance, repairs and supplies cost $6,342.06.

Vote 366 Contribution to the Provincial Government of Nova Scotia for replacement of bridge at Grand Etang, Nova Scotia **32,000 00**

Expenditures ..... **$ 32,000 00**

Vote 367 Maintenance and Operation of Roads and Bridges—Kingston, LaSalle Causeway

		Estimates	Allotments	Expenditures
	Salaries	9,498 00	11,898 00	10,842 80
A	Operation, Maintenance and Supplies	118,900 00	116,500 00	8,362 34
	Sundries	100 00	100 00	57 52
		$ 128,498 00	$ 128,498 00	$ 19,262 66

As at March 31, 1949, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

A Electric power cost $1,443.16; maintenance and repairs, $6,919.18, of which $1,325.88 was for wages and $5,593.30 for materials and supplies. Plans and specifications for reconstruction of wharf (north side) were not completed.

Vote 368 Maintenance and Operation of Roads and Bridges—New Westminster Bridge

	Estimates	Allotments	Expenditures
Salaries	22,595 00	22,595 00	
Allotted from Vote 85, Salaries, etc.	1,828 96	1,828 96	
Maintenance and Repairs	21,500 00	21,500 00	
Electric Power and Sundries	1,800 00	1,800 00	
	$ 47,723 96	$ 47,723 96	

At the close of the fiscal year, the expenditures from this vote were transferred to the Fraser River Bridge —Maintenance account (see under Open Accounts further on in this section) to which account the revenues were credited.

The cost of maintenance and operation of the bridge in 1948-49 was $47,723.96, of which $24,781.29 was paid for salaries, $21,184.91 for maintenance and repairs and $1,757.76 for electric power and sundries. In addition, $8,026.92 was expended from the Open Account, of which $7,892.44 was for repairs to trestle.

Revenues collected for use of the bridge totalled $110,571.71 made up of payments by British Columbia Electric Railway Co., Ltd., $15,986.32, Canadian National Railways, $64,361.08 and Great Northern Railway, $30,224.31.

As at March 31, 1949, there were 12 salaried employees being paid from this vote, of whom 7 were permanent and 5 temporary.

Vote 369 Maintenance and Operation of Roads and Bridges—Towards International Bridge over St. Croix River between St. Stephen, New Brunswick and Calais, Maine, the State of Maine to pay a like amount ..... **$ 10,000 00**
Expenditures ..... **nil**

Vote 370 Maintenance and Operation of Roads and Bridges—Generally

		Estimates	Allotments	Expenditures
	Wages	1,362 00	1,362 00	1,231 15
A	Sundries and Contingencies	5,647 00	5,647 00	194 30
B	Maintenance and Repairs	84,103 00	84,103 00	76,864 77
		$ 91,112 00	$ 91,112 00	$ 78,290 22

As at March 31, 1949, there were 2 temporary salaried employees being paid from this vote.

AB Expenditures were as follows: Edmundston, N.B., $10,816.31 (labour, $7,746.75; maintenance and repairs, $3,069.56); Great Bear River, Portage Road, N.W.T., $36,288.72 (labour, $16,430.44; maintenance and repairs, $19,858.28); Ottawa bridges and approaches, $7,046.20 of which $3,313.72 was for lighting; Perley Bridge, Hawkesbury, Ont., $8,407.78 (labour, $1,898.55; materials and supplies, $6,509.23); Shellmouth, Man., $8,005.63 (labour, $1,837.78; materials and supplies, $6,167.85); 10 lesser works, $6,494.43.

Dry Dock Subsidies, c. 191, R.S. ..... **$ 465,000 00**

A	Burrard Dry Dock (North Vancouver)	112,500 00
B	Montreal Floating Dock	105,000 00
C	Saint John Dry Dock	247,500 00
		$ 465,000 00

Payment of a subsidy is based on a certificate of the Chief Engineer of the Department that the dock has been kept in a constant state of efficiency, that no discrimination has been shown against any vessel wishing to use the dock, and that the rates charged have not exceeded the rates agreed upon between the Deparment and the dry dock management.

The Act of 1910 and the amending Act of 1917 are consolidated in the Dry Dock Subsidies Act, c. 191, R.S.

A This subsidy, paid to Burrard Dry Dock Co., authorized by c. 27, 1917, is 4½ per cent on a cost of $2,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1960. The amount of $2,381.86 is retained from the subsidy each year and is deposited to the credit of the Burrard Dry Dock Pontoons Account (see Open Accounts further on in this section).

B This subsidy, paid to Canadian Vickers, Ltd., authorized by c. 17, 1910, is 3½ per cent of the cost of $3,000,000 for a period of 35 years. Payments, made semi-annually, were completed in this fiscal year.

C This subsidy, paid to Saint John Dry Dock and Shipbuilding Co., Ltd., authorized by c. 27, 1917, is 4½ per cent of the cost of $5,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1959.

Votes 371, 840 and 622 Construction, Repairs and Improvements—Harbours and Rivers, Nova Scotia

	Estimates	Allotments	Expenditures
Anderson's Cove—Breakwater repairs	34,000 00	34,000 00	29,587 66
Work carried out by day labour (labour, $11,435.18; materials and supplies, $18,152.48).			
Baddeck—Wharf reconstruction	50,000 00	50,000 00	1,369 95
Plans and specifications not completed.			
Ballantyne's Cove—Breakwater repairs (Revote)	46,000 00	46,000 00	7,329 71
Work carried out by day labour (labour, $5,572.31; materials and supplies, $1,757.40).			

	Estimates	Allotments	Expenditures
Battery Point—Breakwater extension	20,000 00	20,000 00	43 80
Bay St. Lawrence—Towards harbour repairs and improvements (Revote)	100,000 00	100,000 00	30 20
Contract: Donald F. Cantley, $194.05, no payments to date.			
Breen's Pond—Breakwater replacement (Revote)	118,500 00	118,500 00	69,019 84
Contract: F. W. Digdon, $111,587, payments—$67,493.44.			
Canso—Wharf reconstruction (Revote $14,000)	20,500 00	20,500 00	19,241 27
Contract: Colin R. MacDonald, $19,783.73, payments—$12,249.63 *(j)*.			
Cape John—Breakwater (Revote $77,000)	90,000 00	90,000 00	19,619 59
Contract: J. A. Urquhart, Ltd., $84,573.97, payments—$19,201.60.			
Capstick—Breakwater reconstruction	60,000 00	60,000 00	578 81
Contract: Donald F. Cantley, $65,746.10, no payments to date.			
Chester Ironbound—Breakwater extension	26,000 00	26,000 00	117 45
Cheticamp Beach—Quay wall	15,000 00	15,000 00	1,652 86
Cheticamp Point—Breakwater	15,000 00	15,000 00	14,099 60
Contract: Lloyd G. Smith and Murray H. Smith, $13,232 (payment in full).			
Cow Bay (Port Morien)—Breakwater reconstruction and dredging (Revote $150,500)	360,000 00	360,000 00	228,512 60
Contract: J. P. Porter Co., Ltd., $344,202.34, payments—$221,355.50, to date, $243,405.50.			
Creignish—Breakwater-Wharf reconstruction (Revote $24,400)	28,500 00	28,500 00	26,195 51
Contract: MacIsaac, MacDonald & Tracey, $25,370.15 (payment in full).			
Digby—Repairs to piers	89,000 00	89,000 00	86,435 22
Work carried out by day labour (labour, $34,549.18; materials and supplies, $51,886.04).			
Dingwall—Dredging	110,000 00	122,147 78	122,147 78
Contract: J. P. Porter Co., Ltd., $119,600 (payment in full).			
Dover—Wharf extension	27,000 00	27,000 00	111 74
Drum Head—Wharf replacement (Revote $130,000)	163,000 00	163,000 00	1,755 74
Contract: T. C. Gorman (Nova Scotia) Ltd., $160,999.99, no payments to date. Repairs carried out by day labour cost $1,753.22 (labour, $1,501.55; materials and supplies, $251.67).			
East Ferry—Breakwater replacement	60,000 00	60,000 00	154 37
Contract: M. A. Condon and Son, $60,221.20, no payments to date.			
Eastern Passage—Dredging (Revote $1,000)	65,000 00	65,000 00	30,112 97
Contract: J. P. Porter Co., Ltd., $82,754.25, payments—$29,237.48, to date, $50,115.13.			
Fall's Point (Woods Harbour)—Wharf extension	118,000 00	118,000 00	3,132 11
Contract: Barney Mosher and Merrill D. Rawding, $107,385.07, payments—$3,037.50.			
Feltzen South—Breakwater-wharf replacement (Revote $97,000)	123,000 00	123,000 00	119,125 41
Contract: Barney Mosher and Merrill D. Rawding, $117,304.09 (payment in full).			
Ferry Landings at Tiverton, East Ferry, Freeport and Westport (Revote)	300,000 00	300,000 00	3,189 35
Type of structure not decided.			
Graff Beach—Beach protection	6,000 00	6,000 00	4,012 23
Work carried out by day labour (labour, $2,162.65; materials and supplies, $1,849.58).			
Grand Etang—Pier extension	16,000 00	16,000 00	8,363 71
Work carried out by day labour (labour, $1,579.56; materials and supplies, $6,784.15).			
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	755,000 00	755,000 00	598,337 32
Ingonish Ferry—Wharf repairs and improvements (Revote)	35,500 00	35,500 00	172 13

	Estimates	Allotments	Expenditures
Inverness—Maintenance of harbour entrance (Revote $24,000) Contract: A. J. Campbell, J. A. Campbell and Alex. J. McIsaac, $32,417.40 (payment in full).	33,000 00	33,061 06	33,061 06
Little Anse—Breakwater replacement (Revote $148,000) ..... Contract: T. C. Gorman (Nova Scotia) Ltd., $188,800, payments—$6,142.50.	210,000 00	210,000 00	6,723 50
Liverpool—Wharf	35,000 00	35,000 00	
Liverpool—Redredging (Revote) ..... Contract: C. S. Boone Dredging and Construction Co., Ltd., $76,982.20, payments—$51,699.27 *(f)*.	70,000 00	70,000 00	52,837 05
Livingstone Cove—Wharf reconstruction ..... Contract: Colin R. MacDonald, $67,528.50, no payments to date.	60,000 00	60,000 00	268 73
Lunenburg (Battery Point)—Towards breakwater reconstruction ..... Work carried out by day labour (labour, $4,911.02; materials and supplies, $8,148.55).	23,000 00	23,000 00	13,059 57
McCreadyville—Replacing harbour facilities (Revote $25,000) Contract: T. C. Gorman (Nova Scotia) Ltd., $40,770.50 (payment in full).	99,000 00	99,000 00	41,556 17
McDonald's Cove—Breakwater (Revote $38,000) ..... Contract: J. A. Urquhart, Ltd., $56,106.11, payments—$36,492.60, to date, $48,698.16.	48,000 00	48,000 00	40,033 81
Mauger's Beach—Replacing protection of Halifax Harbour (Revote $25,000) ..... Contract: T. C. Gorman (Nova Scotia) Ltd., $228,922.03, payments—$228,156.76 of which $64,161.77 *(f)* was paid from this appropriation and $163,994.99 from Vote 474, Department of Transport.	65,000 00	65,077 06	65,077 06
Meteghan—Breakwater replacement (Revote) ..... Contract: Edward L. Babine and John K. Taylor, $187,906.31, payments—$55,066.51 *(f)*.	69,000 00	69,000 00	55,969 11
Mill Cove—Breakwater extension ..... Contract: Barney Mosher and Merrill D. Rawding, $51,435.42, no payments to date.	67,000 00	67,000 00	101 36
Neil's Harbour—Breakwater repairs ..... Plans and specifications not completed.	135,000 00	135,000 00	
Newellton—Wharf repairs (Revote) ..... Contract: Lloyd G. Smith and Murray H. Smith, $21,050.96, payments—$12,781.53 *(f)*.	21,000 00	21,000 00	12,940 20
New Glasgow—Wharf repairs (Revote $70,500) ..... Contract: R. A. Douglas, $62,157.75, payments—$10,061.10.	80,000 00	80,000 00	10,061 10
New Harbour—Breakwater reconstruction (Revote $46,000) .. Contract: J. P. Porter Co., Ltd., $197,347.86, payments—$38,698.45 *(f)*.	55,000 00	55,000 00	42,261 31
North Sydney—Breakwater repairs ..... Contract: Martell's Trucking Service, Ltd., $48,312, payments—$31,912.10.	34,000 00	34,000 00	33,408 22
North West Cove (Scatari Island)—Breakwater reconstruction Contract: The Atlantic Bridge Co., Ltd., $78,768.75, no payments to date.	70,000 00	70,000 00	229 64
North West Cove (Tancook)—Breakwater extension	35,000 00	35,000 00	99 92
Parker's Cove—Harbour repairs and improvements (Revote) Contract: M. A. Condon and Son, $119,342.69 (payment in full).	124,000 00	124,000 00	121,030 54
Petite Riviere—Breakwater repairs ..... Work carried out by day labour (labour, $13,125.10; materials and supplies, $13,865.92).	27,000 00	27,000 00	26,991 02
Pictou—Towards restoration of harbour facilities (Revote $10,000) ..... Contract: R. A. Douglas, $224,343.47, for reconstruction of Pier "E", payments—$173,757.73 *(f)*. Contract: R. A. Douglas, $22,469.50, for repairs to approach section of Pier "E", payments—$11,781. The Pictou Foundry and Machine Co., Ltd., received $6,979 for reconditioning derrick, and to date, $12,824 *(f)*.	242,000 00	242,000 00	205,187 82

	Estimates	Allotments	Expenditures
The work of repairing ferry berth was carried out by day labour at a cost of $8,470 (labour, $1,919.78; materials and supplies, $6,550.22).			
Pictou Island—Breakwater-wharf replacement (Revote)	111,000 00	113,765 62	113,765 62
Contract: Donald F. Cantley, $110,633.47 (payment in full).			
Port Felix—Wharf replacement	20,000 00	20,000 00	104 77
Port Hawkesbury—Wharf repairs (Revote $144,000)	149,000 00	149,000 00	90,220 32
Contract: Colin R. MacDonald, $139,665.50, payments—$88,003.17.			
Port Maitland—Breakwater reconstruction (Revote)	95,500 00	95,500 00	82,668 48
Contract: R. A. Douglas, $105,490.70, payments—$81,316.32, to date, $93,723.73.			
Pugwash—Towards wharf repairs and dredging (Revote $136,100)	189,500 00	189,500 00	108,262 63
Contract: J. P. Porter Co., Ltd., $98,862.27 (payment in full).			
Repairs carried out by day labour (labour, $3,177.46; materials and supplies, $4,788.22).			
Sandford—Breakwater extension (Revote $118,000)	123,000 00	123,000 00	111,301 50
Contract: M. A. Condon and Son, $109,982.83 (payment in full).			
Seal Harbour—Dredging (Revote)	143,000 00	143,000 00	91,943 43
Contract: J. P. Porter Co., Ltd., $130,000, payments—$91,000.			
Seaside (Harbour View)—Breakwater replacement	25,000 00	25,000 00	117 00
Shad Bay—Wharf replacement	11,000 00	11,000 00	184 55
Short Beach—Breakwater repairs (Revote)	112,000 00	112,000 00	5,011 33
Contract: Barney Mosher, $78,677.46, payments—$5,007.50.			
Three Fathom Harbour—Causeway (Revote)	10,000 00	10,000 00	3,586 39
Construction of roadway completed by day labour (labour, $2,749.10; materials and supplies, $737.29). The total cost was $8,095.13.			
Trout Cove (Centreville)—Breakwater reconstruction (Revote)	54,000 00	54,000 00	33,321 67
Contract: M. A. Condon and Son, $153,078.70, payments—$32,979.70 (*f*).			
Wadden Cove—Breakwater replacement	13,500 00	13,500 00	80 42
West Dublin—Towards dredging	35,000 00	35,000 00	34,939 85
Contract: J. P. Porter Co., Ltd., $34,330.75 (payment in full).			
Westport—Wharf repairs	35,000 00	35,000 00	27,959 78
Work carried out by day labour (labour, $8,993.28; materials and supplies, $18,966.50).			
Yarmouth Bar—Towards breakwater reconstruction	100,000 00	100,000 00	
Plans and specifications not completed.			
Supplement as approved by Treasury Board (transfer from Vote 394)	15,051 52		
	$5,694,551 52	$5,694,551 52	$2,858,813 86

(*f*) Including final payment.

A Contract: Allan J. MacDonald, Duncan A. McIsaac and Frank Tracey, $10,660.66 for breakwater repairs at Little Judique Ponds (payment in full).

Repairs and improvements at the following points were carried out by day labour: Baker's Point wharf, $8,630.32; Barrio's Beach breakwater, $5,287.23; Baxter's Harbour breakwater, $10,801.35; Canada Creek wharf, $5,083.36; Caribou wharf, $6,164.79; Carr's Brook wharf, $5,794.42; Chester wharf, $9,162.41; Chipman Brook breakwater-wharf, $5,021.83; Comeauville breakwater, $5,404.38; Forbes Point wharf, $5,938.28; Gabarus groyne and wharf, $16,125.67; Grand Desert seawall, $5,274.81; Grand Etang breakwater, $19,550.95; Hantsport wharf, $7,088.44; Little Judique Harbour pier, $7,338.16; Main à Dieu wharf, $8,317.94; Margaree Harbour breakwater and groyne, $5,451.98; Marie Joseph wharf, $6,258; Middle East Pubnico wharf, $8,294.67; Morden training wall and wharf, $6,902.58; Murphy's Pond pier, $6,084.30; Noel wharf, $9,626.30; Petit de Grat wharf, $5,321.69; Pleasant Bay (The Ponds) pier, $8,271.45; Port Dufferin (East) wharf, $6,432.52; Port Greville beach protection, $5,235.68; Port Hood Island breakwater, $5,937.16; Port

Medway wharf, $6,964.06; Scott's Bay breakwater, $14,027.85; Seal Island breakwater, $6,006.44; Skinner's Cove breakwater-wharf, $6,212.08; Sydney wharf, $5,953.67; Three Fathom Harbour seawall, $20,099.93; Toney River wharf, $7,437.34; Walker's Cove wharf, $5,286.60; Wallace Bridge wharf, $5,682.25; Wedge Point breakwater, $19,785.58; West Baccaro breakwater, $7,798.67; West Mabou Harbour breakwater, $5,951.78; Windsor harbour works, $21,353.11; at 161 other points each under $5,000, $249,809.79. In all, labour cost $300,292.73 and materials and supplies, $286,877.09.

Votes 372 and 841 Construction, Repairs and Improvements—Harbours and Rivers, Prince Edward Island

	Estimates	Allotments	Expenditures
Annandale—Boat basin Work carried out by day labour (labour, $1,904.94; materials and supplies, $4,612.08).	12,000 00	12,000 00	6,517 02
Canoe Cove—Breakwater repairs Contract: Robert C. MacMillan, $25,857.50, payments—$883.89.	22,000 00	22,000 00	930 12
Charlottetown—Towards wharf reconstruction and improvements Plans and specifications not completed. Contract: Warren Bituminous Paving Co., Ltd., $5,115.78, for surfacing of wharf, etc., (payment in full).	250,000 00	250,000 00	11,406 11
Fishing Cove (Cape Egmont)—Wharf and breakwater	47,000 00	47,000 00	82 12
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of $35,000..	90,000 00	90,000 00	71,001 32
Launching Pond—Boat harbour (Revote $50,000) Contract: H. J. Phillips and Son, $63,853.30, no payments to date.	74,000 00	74,000 00	66 74
Little Sands—Wharf reconstruction Contract: J. W. McMulkin and Son, Ltd., $88,282.42, no payments to date.	70,000 00	70,000 00	154 68
Montague—Wharf reconstruction (Revote) Contract: Wallace Noye, Allison Raynor, James Noye and William Baglole, $38,721.92, payments—$33,415.85 (including final payment).	34,300 00	34,622 19	34,622 19
North Lake—Reconstruction of breakwaters Contract: H. J. Phillips and Son, $61,440.60, no payments to date.	73,000 00	73,000 00	1,005 72
Red Head—Harbour improvements Work carried out by day labour (labour, $4,420.66; materials and supplies, $2,546.87). The total cost was $13,456.25.	7,000 00	7,000 00	6,967 53
Souris—Breakwater repairs Plans and specifications not completed.	50,000 00	50,000 00	58 28
Summerside—Railway wharf—Repairs to wharf and reconstruction of shed (Revote $7,000) Contract: Diamond Construction Co., Ltd., $105,799.70, no payments to date. Work carried out by day labour on west side of railway wharf cost $6,989.64 (labour, $1,905.47; materials and supplies, $5,084.17).	90,000 00	90,000 00	7,035 52
Summerside—To take over and reconstruct Holman's wharf Work carried out by day labour (labour, $2,130.35; materials and supplies, $8,938.08).	35,000 00	35,000 00	11,068 43
Tignish—Repairs to breakwaters (Revote $63,400) Contract: H. J. Phillips and Son, $73,512.70 (payment in full). Work carried out by day labour cost $4,888 (labour, $843.63; materials and supplies, $4,044.37).	90,000 00	90,000 00	79,836 41

	Estimates	Allotments	Expenditures
Wood Islands—Wharf improvements (Revote $67,000)	192,000 00	192,000 00	183,817 32
Contract: J. P. Porter Co., Ltd., $178,576.85 (payment in full).			
Work carried out by day labour cost $3,243.85 (labour, $786.72; materials and supplies, $2,457.13).			
Supplement (transfer from Vote 394).....	322 19		
	$1,136,622 19	$1,136,622 19	$ 414,569 51

A Repairs and improvements at the following points were carried out by day labour: Alberton wharf, $9,564.12; Bell River harbour works, $7,807.67; Georgetown wharf, $6,344.41; Graham's Pond breakwater, $6,748.45; at 32 other points each under $5,000, $40,536.67. In all, labour cost $26,428.87 and materials and supplies, $44,572.45.

Votes 373 and 842 Construction, Repairs and Improvements—Harbours and Rivers, New Brunswick

	Estimates	Allotments	Expenditures
Baie Ste. Anne—Wharf (Revote)	96,000 00	96,000 00	74,660 63
Contract: J. W. & J. Anderson, Ltd., $105,147.01, payments—$73,529.60 (*f*).			
Barachois—Wharf improvements and dredging	25,000 00	25,000 00	79 46
Bathurst—Wharf repairs	60,000 00	60,000 00	35,028 13
Contract: Chaleur Construction Co., Ltd., $14,971.88 (payment in full).			
Creosoted material cost $16,390.32.			
Bay du Vin River—Wharf extension (Revote $2,000)	3,000 00	3,110 45	3,110 45
Work carried out by day labour (labour, $2,465.77; materials and supplies, $644.68). The total cost was $7,087.54.			
Blue Cove—Towards breakwater repairs	40,000 00	40,000 00	
Botsford—Towards breakwater extension	50,000 00	50,000 00	107 04
Contract: J. W. McMulkin and Son, $96,235, no payments to date.			
Buctouche—Towards dredging	75,000 00	75,000 00	48,199 58
Contract: Denis Leblanc, $135,000, payments—$47,059.78.			
Burnt Church—Towards wharf repairs	25,000 00	25,000 00	105 22
Caissie's Cape—Breakwater reconstruction and dredging (Revote)	94,000 00	94,062 63	94,062 63
Contracts: Diamond Construction Co., Ltd., (*a*) $131,474.40, for breakwater reconstruction, payments—$86,556.85 (*f*); (*b*) $5,890.40, for repairs to breakwater approach (payment in full).			
Campbellton—Dredging	100,000 00	100,000 00	91,893 99
Contracts: (*a*) Saint John Dry Dock Co., Ltd., $88,568, for dredging near wharf (payment in full); (*b*) Felix Michaud, $9,975, for dredging on north side of wharf, payments—$1,994.46.			
Caraquet (Young Wharf)—Dredging (Revote).....	23,000 00	23,000 00	19,860 20
Contract: Diamond Construction Co., Ltd., $37,663.53, payments—$19,314.07 (*f*).			
Caraquet—Towards harbour improvements	100,000 00	100,000 00	78 43
Contract not awarded.			
Chockfish—Wharf	13,000 00	13,000 00	57 27
Cocagne Bar (Cormierville)— Towards breakwater-wharf ..	25,000 00	25,000 00	77 34
Escuminac—Breakwater repairs	30,000 00	30,000 00	8,766 32
Work carried out by day labour (labour, $1,448.47; materials and supplies, $7,317.85).			
Escuminac—Boat haul-up	20,000 00	20,000 00	19,465 01
Work carried out by day labour (labour, $2,731.47; materials and supplies, $16,733.54).			
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of $65,000	160,000 00	160,000 00	98,381 90

	Estimates	Allotments	Expenditures
Leonardville—Wharf reconstruction (Revote)	90,000 00	90,000 00	84,101 26
Contract: Diamond Construction Co., Ltd., $82,251.71 (payment in full).			
Little Cape—Breakwater replacement (Revote)	150,000 00	150,000 00	134,154 06
Contract: Diamond Construction Co., Ltd., $132,941.74 (payment in full).			
Little Shippigan—Wharf extension	70,000 00	70,000 00	76 10
Contract: J. W. and J. Anderson, Ltd., $65,766.50, no payments to date.			
Mace's Bay—Towards breakwater	100,000 00	100,000 00	119 54
Contract: Diamond Construction Co., Ltd., $178,453, no payments to date.			
Malloch's Beach—Breakwater extension	65,000 00	65,000 00	76 75
Contract: Charlotte County Construction Co., $74,379, no payments to date.			
Neguac Church—Towards wharf extension	50,000 00	50,000 00	100 31
Contract: Comeau and Savoie Construction Co., Ltd., $57,300, no payments to date.			
Petit Rocher—Breakwater repairs	160,000 00	160,000 00	23,697 86
Contract: Diamond Construction Co., Ltd., $132,894.75, payments—$23,276.			
Point Sapin—Breakwater repairs (Revote)	10,000 00	10,000 00	7,444 38
Work carried out by day labour (labour, $5,129.56; materials and supplies, $2,314.82). The total cost was $19,845.20.			
Richibucto Cape—Repairs and improvements to harbour works (Revote $1,200)	5,500 00	5,500 00	1,996 53
Work carried out by day labour (labour, $1,418.86; materials and supplies, $577.67), to date, $20,350.81.			
St. Andrews—Towards wharf improvements	100,000 00	100,000 00	131 20
Contract: Diamond Construction Co., Ltd., $244,928, no payments to date.			
St. Olivier—Wharf reconstruction (Revote)	25,000 00	25,000 00	17,694 16
Contract: J. W. McMulkin and Son, $18,558.60, payments—$16,030.10 *(f)*.			
Seal Cove—Repairs to breakwaters (Revote $19,000)	23,000 00	23,000 00	8,628 97
Work carried out by day labour (labour, $6,676.37; materials and supplies, $1,952.60). The total cost was $20,348.08.			
Seal Cove—Towards breakwater	100,000 00	100,000 00	67 17
Contract: Diamond Construction Co., Ltd., $314,902.02, no payments to date.			
Shippigan—Savoy Landing—Towards wharfage facilities, subject to an agreement to be entered into with the Provincial Government as to division of costs (Revote $100,000).....	205,000 00	205,000 00	108 62
Contract: Diamond Construction Co., Ltd., $428,368, no payments to date.			
Stonehaven—Breakwater repairs	36,000 00	36,000 00	5,911 98
Contract: Chaleur Construction Co., Ltd., $26,663.90, no payments to date. Repairs to crib-work were carried out by day labour (labour, $3,561.05; materials and supplies, $2,278).			
Tracadie—Wharf	21,000 00	21,000 00	163 85
Welchpool—Wharf replacement (Revote $150,000)	203,000 00	203,000 00	57,125 16
Contract: Diamond Construction Co., Ltd., $189,988, payments—$56,044.63.			
Supplement (transfer from Vote 394)	173 08		
	$2,352,673 08	$2,352,673 08	$ 835,531 50

(f) Including final payment.

A Repairs and improvements at the following points were carried out by day labour: Dalhousie wharves, $7,246.86; North Head breakwater-wharf, $5,978.02; St. Martin's breakwater, $5,587.57; Shippigan Gully breakwater, $8,695.42; at 60 other points each under $5,000. $70,874.03. In all, labour cost $45,939.08 and materials and supplies, $52,442.82.

Votes 374, 843 and 623 Construction, Repairs and Improvements—Harbours and Rivers, Quebec

	Estimates	Allotments	Expenditures
Bagotville—Wharf reconstruction (Revote) ..... Contract: Emile Gagnon, $266,159.89, payments—$27,245.46, including $27,045.46 in settlement of claim for extra work performed and increase in price of steel, etc.	60,000 00	60,000 00	27,245 46
Baie Comeau—Towards wharf improvements (Revote $150,000) ..... Contract: McNamara Construction Co., Ltd., $791,156.86, payments—$164,238.19.	500,000 00	500,000 00	165,722 15
Baie de la Trinité—Dredging ..... Contract: J. P. Porter Co., Ltd., $159,000, payments—$25,901.10.	170,000 00	170,000 00	26,307 65
Baie des Sables—Towards wharf extension ..... Contract: Alphonse Lapointe and B. Joncas, $230,509.81, no payments to date.	50,000 00	50,000 00	192 64
Barachois de Malbaie (Bridgeville)—Jetty reconstruction (Revote $130,000) ..... Contract: James S. Watt, $180,358.21, payments—$80,332.24.	190,000 00	190,000 00	81,154 11
Beauharnois—Wharf reconstruction (Revote) ..... Contract: Alphonse Faubert, $16,900.55, payments—$5,556.07 *(f)*.	11,000 00	11,000 00	6,035 32
Blanc Sablon—Towards wharf ..... Contract: North Shore Construction Co., Ltd., $283,455, no payments to date.	125,000 00	125,000 00	388 56
Cap Chat—Towards wharf extension (Revote $100,000)..... Contract: J. G. Russell, Louis Landry, Edgar Jourdain and Emile P. Pelletier, $603,079, payments—$314,947.50.	400,000 00	400,000 00	317,212 65
Cap Santé—Wharf reconstruction ..... Contract: Dave Devito, $27,831, payments—$21,743.60.	30,000 00	30,000 00	22,313 83
Chandler—Towards wharf extension, subject to contribution by the Gaspesia Sulphite Company (Revote $80,000)..... Contracts: (*a*) Foundation Company of Canada, Ltd., $459,624, payments—$21,298.48; (*b*) Grant-Mills, Ltd., $5,700.59 for driving of test piles, payments—$4,000. Steel sheet piling was purchased from United States Steel Export Co. at a cost of $112,885.38. O. J. McCulloch & Co. received $12,399.80 for plans and specifications.	350,000 00	350,000 00	151,161 30
Cloridorme—Towards wharf ..... Contract: Léandre Thibault, Enrg., $255,145, payments—$35,100.	50,000 00	50,000 00	35,255 05
Cross Point—Jetty extension ..... Contract: J. Romeo Allard, $34,865.35 (payment in full).	36,500 00	36,500 00	35,512 42
Entry Island, Magdalen Islands—Wharf (Revote $22,500) .... Contract: Les Entreprises de l'Est, Enrg., $36,144, payments—$8,463.	37,000 00	37,000 00	8,463 00
Fame Point (Pointe a la Renommee)—Slipway (Revote) .... Work carried out by day labour (labour, $2,317.97; materials and supplies, $206.66).	3,300 00	3,300 00	2,524 63
Gascons Ouest (L'Anse a la Barbe)—Reconstruction of jetties (Revote $55,000) ..... Contract: Bert Dimock, $54,913.50 (payment in full).	62,000 00	62,000 00	55,659 88
Grand Entree—Breakwater and slip ..... Work carried out by day labour (labour, $2,593.82; materials and supplies, $3,383.36).	52,900 00	52,900 00	6,151 04
Grande Riviere—Wharf reconstruction (Revote) ..... Contract: James S. Watt, $188,132.10, payments—$32,985.57, to date, $87,644.72.	145,000 00	145,000 00	36,542 02
Grande Riviere—Dredging entrance channel ..... Contract: J. P. Porter Co., Ltd., $187,420, payments—$12,834.	195,000 00	195,000 00	13,452 07
Grand Vallee—Towards deepwater wharf ..... Contract: Edgar Jourdain, J. G. Russell and Louis Landry, $402,052.50, no payments to date.	50,000 00	50,000 00	214 71

		Estimates	Allotments	Expenditures
A	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of $125,000	490,000 00	490,000 00	454,046 73
	Isle aux Coudres—Improvements to wharves (Revote $164,400)	214,000 00	214,000 00	198,166 07
	Contracts: (*a*) Aristide Maltais, $53,330.60 for improvements to south wharf, payments—$17,933.96 (*f*); (*b*) Clovis Beaudet, $173,408.46, for improvements to north wharf (payment in full). Aristide Maltais carried out repairs to concrete walls, south wharf, at a cost of $4,370.80.			
	Isle aux Grues—Wharf replacement (Revote $80,000)	103,000 00	103,110 91	103,110 91
	Contract: Quemont Construction, Inc., $99,377.23 (payment in full). In addition, the Company received $2,000 for construction of shed on wharf.			
	Kamouraska—Wharf reconstruction (Revote $15,000)	18,000 00	19,023 43	19,023 43
	Contract: Alphonse Montminy, $44,810.65, payments—$18,629.40 (*f*).			
	Lake Checobi—Wharf	6,500 00	6,500 00	2,768 90
	Work carried out by day labour (labour, $983; materials and supplies, $1,785.90).			
	Lac Tremblant—Wharf	30,000 00	30,000 00	27,540 81
	Contract: Elzear Cournoyer, $27,380 (payment in full).			
	L'Anse a Brillant—Harbour improvements	16,000 00	16,004 12	16,004 12
	Work carried out by day labour (labour, $7,211.47; materials and supplies, $8,792.65).			
	L'Anse St. Jean—Wharf repairs (Revote $138,000)	162,500 00	162,500 00	157,057 22
	Contract: Royalmount Construction, Limited, $153,813.30 (payment in full).			
	La Tabatiere—Wharf extension	43,000 00	43,000 00	4,078 51
	Contract: North Shore Construction Co., Ltd., $44,330, payments—$3,919.56.			
	Les Eboulements—Breakwater	23,500 00	23,500 00	23,238 39
	Contract: Les Chantiers Maritimes de Charlevoix, Ltée., $22,659.55 (payment in full).			
	Les Escoumains—Wharf repairs	21,800 00	21,800 00	15,020 02
	Work carried out by day labour (labour, $7,781.28; materials and supplies, $7,238.74).			
	Levis—Reconstruction of wharf	200,000 00	200,000 00	
	Plans and specifications not completed.			
	L'Islet—Wharf repairs	28,400 00	28,400 00	20,452 10
	Contract: J. P. Albert Normand, $19,774.54 (payment in full).			
	Lotbiniere—Harbour improvements	14,500 00	14,500 00	13,318 13
	Work carried out by day labour (labour, $5,519.14; materials and supplies, $7,798.99).			
	Marsouin—Wharf extension (Revote)	60,000 00	60,000 00	53,436 26
	Contract: Léandre Thibault, Engr., $52,543.35 (payment in full).			
	Matane—Towards wharf reconstruction	100,000 00	100,000 00	6,776 96
	Geo. Demers received $6,560 for plans and specifications.			
	Mont Louis—Shed on Wharf	12,000 00	12,000 00	11,429 71
	Work carried out by day labour (labour, $5,464.23; materials and supplies, $5,965.48).			
	Montmagny—Wharf reconstruction	78,500 00	78,500 00	170 66
	Contract: J. P. Albert Normand, $51,602.80, no payments to date.			
	Montmorency—Wharf enlargement	12,000 00	12,000 00	9,031 64
	Work carried out by day labour (labour, $3,505.45; materials and supplies, $5,526.19).			
	Natashquan—Wharf reconstruction and improvements	173,000 00	173,000 00	158 99
	Contract: North Shore Construction Co., Ltd., $179,912.50, no payments to date.			
	Notre Dame du Portage—Towards wharf reconstruction	50,000 00	50,000 00	209 64
	Contract: Hector Bouchard, $188,247, no payments to date.			
	Papineauville (Pentecost Bay)—Improvements	42,400 00	42,400 00	33,518 24

	Estimates	Allotments	Expenditures
Contract: Cummins Construction Co., $30,508.10, payments—$28,162.08. Lucien Lavoie and B. Frappier constructed a bridge at a cost of $4,767.41.			
Paspebiac—Wharf extension and improvements (Revote $130,000)	186,500 00	186,500 00	166,119 15
Contract: Bert Dimock, $161,325.34 (payment in full). Work carried out by day labour cost $3,122.89 (labour, $2,084.78; materials and supplies, $1,038.11).			
Petite Riviere Est—Harbour improvements (Revote $38,000)	71,000 00	71,000 00	68,936 09
Contract: Grant-Mills, Ltd., $68,810.51, payments—$67,610.51.			
Pointe Basse, Magdalen Islands—Breakwater-wharf replacement (Revote)	113,000 00	113,000 00	294 16
Contract: North Shore Construction Co., Ltd., $116,903.50, no payments to date.			
Port Daniel—Towards fishing harbour	50,000 00	50,000 00	343 03
Contract: Charles H. Nadeau & Sons, Limited, $49,821.50, no payments to date.			
Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939 (Revote)	215,000 00	215,000 00	158,587 61
Contract: Angus Robertson, Ltd., $1,901,759, payments—$99,358.74 (*f*). Surveyer, Nenniger & Chenevert received $50,922.79 for plans, specifications and field supervision; to date, $129,310.05.			
Quebec, Inner Louise Basin—Wharf repairs	30,000 00	30,000 00	121 41
Richelieu River—Dredging	207,000 00	207,000 00	55,440 56
Contract: Marine Industries, Ltd., $223,448, payments—$52,303.05.			
Rimouski—Wharf reconstruction and extension (Revote $200,000)	405,000 00	405,000 00	130,663 98
Contract: Royalmount Construction, Limited, $627,255, payments—$104,465.50. Geo. Demers received $17,967.27 for plans and specifications. Contribution to the Province of Quebec towards relocation of Fish Drying Plant, $7,650.			
Riviere au Tonnerre—Dredging	88,000 00	88,000 00	23,223 25
Contract: J. P. Porter Co., Ltd., $79,200, payments—$22,809.60.			
Riviere Colombier (Anse Noire)—Wharf enlargement	30,000 00	30,000 00	154 46
Riviere du Loup—Wharf reconstruction (Revote $125,000)	400,000 00	400,000 00	387,545 80
Contract: Royalmount Construction, Limited, $385,437.62 (payment in full).			
Riviere Ouelle (Pointe aux Orignaux)—Towards wharf reconstruction	100,000 00	100,000 00	186 17
Contract: Royalmount Construction, Limited, $146,971, no payments to date.			
Riviere Pentecote—Redredging	130,000 00	130,000 00	40,447 54
Contract: J. P. Porter Co., Ltd., $124,585.88, payments—$39,852.			
Riviere St. Paul—Shed	19,000 00	19,000 00	16,579 70
Contract: North Shore Construction Co., Ltd., $16,579.70 (payment in full).			
Riviere St. Paul—Wharf (Revote $79,300)	140,000 00	140,000 00	121,003 07
Contract: North Shore Construction Co., Ltd., $119,868.77 (payment in full).			
Riviere Whalen (Cap des Rosiers)—Fishing Harbour (Revote $100,000)	300,000 00	300,000 00	202,243 80
Contract: Royalmount Construction, Limited, $464,075, payments—$185,839.74. Geo. Demers received $15,113.91 for plans, specifications and supervision; to date, $23,613.91.			
Ruisseau Chapados—Harbour improvements	55,000 00	55,000 00	182 14
Contract: Julien Cavanagh, $54,077.50, no payments to date.			
Ruisseau LeBlanc—Breakwater reconstruction (Revote)	147,000 00	147,000 00	58,721 63

	Estimates	Allotments	Expenditures
Contract: T. E. Rousseau, $142,777.50, payments—$57,503.28.			
Ste. Anne des Monts—Towards wharf reconstruction and extension (Revote $318,100)	1,100 000 00	1,100,000 00	436,032 50
Contracts: (*a*) J. P. Porter Co., Ltd., $1,198,260 for reconstruction of outer approach and headblock, etc., payments—$288,279.28; (*b*) Léandre Thibault, Enrg., $119,741.70, for reconstruction of inner approach (payment in full). O. J. McCulloch received $27,497.40 for plans, specifications and supervision; to date, $52,997.40.			
St. Charles—Wharf reconstruction (Revote $24,800)	41,000 00	41,000 00	30,100 81
Contract: Lucien Lachapelle, $36,953.75, payments—$29,529.69 (*f*).			
St. Francois du Lac—Wharf repairs	32,000 00	32,000 00	15,739 58
Contract: Elzear Cournoyer, $26,979, payments—$15,545.25.			
St. Ignace de Loyola—Reconstruction of pier	55,000 00	57,723 19	57,723 19
Contract: Lucien Lachapelle, $31,626.08 (payment in full). Steel sheet piling, etc., was purchased from Algoma Steel Corporation, Limited, at a cost of $20,972.90.			
St. Jean, I.O.—Toward wharf reconstruction	25,000 00	25,000 00	17,839 65
Contract: Union des Carrieres & Pavages, Ltée., $29,690.50, payments—$17,234.24.			
St. Joseph d'Alma—Wharf reconstruction	18,400 00	18,400 00	5,242 61
Contract: J. E. Cote, $29,546, payments—$4,776.35.			
St. Juste du Lac—Wharf improvements (Revote)	5,000 00	5,000 00	166 46
St. Michel de Bellechasse—Wharf repairs	52,000 00	52,000 00	156 55
Contract: J. Lionel Bizier, $51,434, no payments to date.			
St. Omer—Wharf repairs (Revote)	45,000 00	46,312 78	46,312 78
Contract: J. Antonio Dufour, $45,358.11 (payment in full).			
St. Simeon—Wharf reconstruction (Revote)	95,000 00	95,000 00	87,834 93
Contract: Hector Bouchard, $165,634.30, payments—$86,149.85 (*f*).			
Sorel—Harbour improvements	355,000 00	355,000 00	42,659 39
Contract: Elzear Cournoyer, $123,731.53 for breakwater, payments—$40,600.			
Sorel—Harbour repairs	36,200 00	36,200 00	35,926 20
Contract: Elzear Cournoyer, $29,385.52 (payment in full). Work carried out by day labour cost $5,000 (labour, $2,058.24; materials and supplies, $2,941.76).			
Trois Pistoles—Wharf extension and dredging (Revote $76,000)	100,000 00	100,000 00	88,162 74
Contract: Jean-Baptiste Rioux, $87,437.49 (payment in full).			
Vercheres—Retaining wall	30,000 00	30,000 00	21,786 90
Contract: Laurenmont Construction Co., Ltd., $29,958.16, payments—$21,425.04.			
Supplement as approved by Treasury Board (transfer from Vote 394	5,174 43		
	$9,098,074 43	$9,098,074 43	$4,476,543 77

(*f*) Including final payment.

A Contracts: (*a*) J. E. Cote, $10,986.59, for reconstruction of ice-breaker at Notre Dame de Pierreville (payment in full); (*b*) Emilien and Paul Lafortune, $18,407.17, for wharf reconstruction at St. Marc (payment in full); (*c*) Napoleon Mercier, $13,584.23, for wharf repairs at Lac Megantic (payment in full).

Repairs and improvements by local tender at 3 points cost $1,673.86.

Repairs and improvements at the following points were carried out by day labour: Aylmer wharf, $9,087.26; Baie des Sables wharf, $9,408.46; Berthier wharf, $9,237.30; Bic wharf, $17,334.36; Cacouna wharf, $9,933; Gascons (Anse à Mercier) wharf, $5,720.79; Grand Entree breakwater-wharf, $5,418.46; Grand Metis wharf, $5,911.34; Havre Aubert wharf, $21,354.90; Matane breakwater-wharf, $12,608.35; Mechins wharf, $8,779.73; Mont Louis Harbour works, $10,200.58; New Carlisle wharf, $14,178.89; Point St. Peter wharf, $7,154.69; Port St. Francois wharf, $6,749.48; Rimouski wharves, $16,570.20; Riviere au Renard wharf, $8,598.52; St. Andre de Kamouraska wharf, $5,135.82; Ste. Anne de Beaupre wharf, $9,905.95; Ste. Anne des Monts wharf, $5,507.60; St. Charles de Caplan wharf, $12,992.84; St. Felicien wharf, $6,219.33; St. Joachims de Tourelle wharf, $12,791.87; St. Laurent wharf, $8,780.20; at 121 other points, each under $5,000, $166,091.75. In all, labour cost $172,342.65 and materials and supplies, $233,329.02.

Votes 375, 844 and 624 Construction, Repairs and Improvements—Harbours and Rivers, Ontario

	Estimates	Allotments	Expenditures
Belle River—Reconstruction of training wall.....	34,000 00	34,000 00	30,152 59
Contract: Sterling Construction Co., Ltd., $29,587.14 (payment in full).			
Belleville—Harbour improvements	7,000 00	7,000 00	7,000 00
Stone purchased from H. J. McFarland Construction Co. cost $7,000.			
Bracebridge—Redredging, the Provincial Government to bear a like amount (Revote)	42,000 00	42,000 00	29,695 68
Contract: McNamara Construction Co., Ltd., $74,196.50, payments—$58,716.50 *(f)*. The Province of Ontario contributed $29,358.25.			
Britt—Wharf (Revote $9,500)	16,100 00	16,100 00	10,610 33
Contract: Octave Campeau, $16,518.40, payments—$10,076.40.			
Brockville—Breakwater reconstruction	138,000 00	138,000 00	83,579 07
Contract: Canadian Dredge & Dock Co., Ltd., $110,064.33, payments—$82,670.89.			
Bronte—Reconstruction of piers (Revote $37,000)	212,000 00	212,000 00	179,395 06
Contracts: (*a*) Bermingham Construction, $149,908.73, for reconstruction of north pier (payment in full); (*b*) McNamara Construction Co., Ltd., $123,596.08, for reconstruction of south pier, payments—$26,583.68 (*f*). Of the total amount of this contract, McNamara Construction Co., Ltd., assignee, received $53,857.62 and C. S. Boone Dredging & Construction Co., Ltd., assignor, $69,738.46.			
Byng Inlet—Wharf (Revote $9,600)	13,500 00	13,500 00	4,688 52
Contract: Octave Campeau, $9,589.50, payments—$4,257.			
Christian Island—Wharf extension	16,000 00	16,000 00	905 73
Contract: Bermingham Construction, $14,285, payments—$771.			
Cockburn Island—Reconstruction of harbour works (Revote $22,500)	56,000 00	56,000 00	349 35
Contracts: L. R. Brown & Co., Ltd., (*a*) for reconstruction of wharf, $30,637, no payments to date; (*b*) for reconstruction of breakwater, $22,260, no payments to date.			
Collingwood—Harbour reconstruction and improvements (Revote $63,000)	275,000 00	275,000 00	187,432 72
Contracts: (1) Bermingham Construction (*a*) for coal storage and small boat wharf, $122,200.64, payments—$37,596.19 (*f*); (*b*) for reconstruction of portion of east breakwater, $102,852.62, payments—$64,681.51 (*f*); (2) McNamara Construction Co., Ltd., $223,781.14 for reconstruction of west wharf, payments—$82,402.08.			
Dryden—Wharf	38,000 00	38,000 00	22,244 90
Contract: Wm. Newman Co., Ltd., $25,409, payments—$21,595.55.			
Fort William—Dredging (Revote $31,000)	180,000 00	180,000 00	120,867 21
Contracts: (1) Canadian Dredge & Dock Co., Ltd., (*a*) $722,950, for dredging at Fort William ($224,900) and breakwater construction at Port Arthur ($498,050). payments—$48,018.51 (dredging), to date, $250,293.51; (*b*) $574,230, for dredging at Fort William ($253,680) and breakwater construction at Port Arthur ($320,550), in centre of harbour, payments—$69,901 (dredging). Other payments on these contracts were made from the appropriation "Port Arthur—Breakwater". (2) Consolidated Dredging, Limited, $48,125, no payments to date.			
Gananoque—Wharf extension	8,600 00	8,600 00	8,496 85
Work carried out by day labour (labour, $1,213.18; materials and supplies, $7,283.67).			
Goderich—Redredging and repairs to harbour works	228,000 00	228,000 00	188,174 63
Contracts: (*a*) McNamara Construction Co., Ltd., $115,182.34, for dredging outer harbour, payments—$65,883.95 This firm also received $27,160 for rental of plant, etc., and			

		Estimates	Allotments	Expenditures
	$2,611.32 for other dredging. (*b*) Ontario Construction Co., Ltd., $150,689.50, for repairs to north and south piers, payments—$80,561.79. Day labour work cost $8,807.38 (labour, $4,302.40; materials and supplies, $4,504.98).			
	Grand River Conservation Scheme—Contribution towards cost of preliminary plans, test drilling, etc., in connection with proposed dam on the Conestoga River (Revote).....	8,000 00	8,000 00	4,385 41
	Contributions to the Grand River Conservation Commission represent 37½ per cent of the cost of conservation work. Contributions in the current year were $4,385.41; to date, $781,175.64.			
	Haileybury—Repairs to harbour works	24,000 00	28,547 13	28,547 13
	Work carried out by day labour (labour, $11,539.06; materials and supplies, $17,008.07).			
	Hamilton—Towards harbour improvements (Revote)	800,000 00	800,000 00	185,770 02
	Contracts: (*a*) Aiken and MacLachlan, Ltd., $68,820, for marine garage, payments—$12,387.60; (*b*) Bermingham Construction, $97,652, for extension of James St. slip, payments—$7,709.76; (*c*) McNamara Construction Co., Ltd., $1,135,363.90, for construction of terminal wharf No. 2, no payments to date; (*d*) Russell Construction Co., Ltd., $126,527.30, for extension of Catherine St. wharf, payments—$125,131.48 (including final payment), of which the City of Hamilton contributed $5,057.68; (*e*) Russell Construction Co., Ltd., $38,121.09 (payment in full).			
A	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of $75,000.....	275,000 00	275,000 00	178,951 20
	Honora—Wharf replacement	8,500 00	8,500 00	4,875 45
	Contract: Reginald A. Blyth, $10,566, payments—$4,495.54.			
	Island Grove—Wharf	23,000 00	23,000 00	943 84
	Site purchased from William C. Johnston, $750.			
	Kenora—Repairs to wharves (Revote $42,000)	74,000 00	74,000 00	69,230 43
	Contracts: Macaw and Macdonald, (*a*) $34,758.96, for repairs to Matheson St. wharf, payments—$26,838.58 (*f*); (*b*) $31,473.48 for repairs to subway wharf (payment in full). Day labour work cost $9,459.43 (labour, $2,280.94; materials and supplies, $7,178.49).			
	Kincardine—Repairs to piers	48,000 00	48,000 00	40,687 60
	Contract: McNamara Construction Co., Ltd., $37,490.32 (payment in full). This firm also received $2,368.77 for repairs to south pier.			
	Kingsville—Harbour repairs and improvements (Revote $111,000)	185,000 00	185,000 00	181,161 65
	Contracts: Canadian Dredge & Dock Co., Ltd., (*a*) $187,303.60, for west pier extension and dredging, payments—$166,910.60 (*f*); (*b*) $12,960.77, for west pier reconstruction, payments—$11,125.27 (*f*).			
	Little Current—Site for wharf (Revote)	25,000 00	25,000 00	19,127 93
	Property purchased from: Incz Baxter and Eleanor K. Baxter, $2,356.25; Thomas D. Edward Supply Co., Ltd., $1,216.46; Corporation of the Town of Little Current, $1,125; F. Lyle Sims, $2,021.71; Alice S. Trotter, $5,775.33; Grant Hawkins Turner, $5,446.67. Day labour work cost $1,186.51 (labour, $201.27; materials and supplies, $985.24).			
	Loon Lake—Wharf	8,300 00	8,300 00	4,530 27
	Work carried out by day labour (labour, $969.83; materials and supplies, $3,365.44).			
	Macdiarmid—Breakwater repairs	15,000 00	15,000 00	
	Meaford—Revetment wall (Revote)	7,000 00	8,002 08	8,002 08
	Contract: Reginald A. Blyth, $10,549.32, payments—$7,714.65 (*f*).			

	Estimates	Allotments	Expenditures
Midland to Parry Sound—Towards dredging inside channel (Revote)	240,000 00	240,000 00	90,600 04
Contracts: (*a*) Consolidated Dredging, Limited, $152,271.80, for dredging at seven mile narrows, etc., payments—$21,228.75; (*b*) Russell Construction Co., Ltd., $77,449, for dredging at Manitou, etc., payments—$65,581.65.			
Montreal River—To complete wharfage facilities	4,500 00	4,500 00	4,178 38
Work carried out by day labour (labour, $1,379.07; materials and supplies, $2,799.31).			
Morson—Wharf replacement (Revote $7,400)	13,000 00	13,000 00	12,630 78
Contract: General Builders Co., $11,773.88 (payment in full).			
Nighthawk River—Contribution towards improvements	10,000 00	10,000 00	10,000 00
Contribution made to John W. Fogg, Limited, as Department's share in clearing out river channel.			
Nipigon—Wharf extension and dredging	65,500 00	65,500 00	7,207 41
Contract: Thunder Bay Harbour Improvements, Ltd., $6,907.47 (payment in full).			
North Bay—Wharf improvements	10,000 00	10,000 00	9,206 80
Work carried out by day labour (labour, $4,568.91; materials and supplies, $4,637.89).			
Oshawa—Revetment wall extension	14,000 00	14,000 00	13,234 83
Contract: Stuart Mackenzie, $12,794 (payment in full).			
Ottawa—(Rideau River)—Repairs to walls and tailrace (Revote $41,000)	64,000 00	64,000 00	7,120 82
Work carried out by day labour (labour, $2,463.79; materials and supplies, $4,657.03).			
Owen Sound—Harbour improvements	105,000 00	105,000 00	2,767 76
Contract: Reginald A. Blyth, $99,995.77, no payments to date. Work carried out by day labour (labour, $834.22; materials and supplies, $1,454.86).			
Pelee Island—Towards wharf reconstruction	50,000 00	50,000 00	142 21
Contract: Bermingham Construction, $74,887.50, no payments to date.			
Pelee Island—Wharf improvements (Revote)	28,000 00	28,000 00	1,403 59
Expenditure for materials and supplies.			
Penetanguishene—Harbour improvements (Revote $24,000)	87,000 00	87,000 00	76,798 68
Contracts: (*a*) Reginald A. Blyth, $40,650.50, for construction of bulkhead wall, payments—$27,189.52; to date, $35,943.52; (*b*) Stuart Mackenzie, $56,717.75, for approach and floats, payments—$47,802.01.			
Port Arthur—Dredging (Revote $231,000)	340,000 00	340,000 00	180,991 13
Contract: Consolidated Dredging, Limited, $388,902.50, payments—$177,812.58; to date, $234,931.83.			
Port Arthur—Breakwater (Revote $210,000)	585,000 00	585,000 00	575,775 03
In connection with the contracts of Canadian Dredge & Dock Co., Ltd., as described under "Fort William—Dredging", above, payments for breakwater construction at Port Arthur were made from this appropriation as follows: (*a*) $391,988.48; to date, $605,852.60; (*b*) $176,994.73.			
Port Bruce—Reconstruction of pier (Revote $28,000)	38,000 00	38,000 00	880 44
Port Burwell—Reconstruction of pier	110,000 00	110,000 00	90,895 79
Contract: McNamara Construction Co., Ltd., $107,611, payments—$89,563.40.			
Port Colborne—Breakwater repairs (Revote $25,000)	94,000 00	94,000 00	79,362 45
Contract: Bermingham Construction, $148,800.20, payments—$78,747.90.			
Port Dover—Checkwater repairs and extension	8,000 00	8,000 00	
Port Elgin—Breakwater repairs (Revote $71,200)	78,000 00	78,000 00	60,955 66
Contract: Bermingham Construction, $71,926.57, payments—$60,064.42 (*f*).			
Port Hope—Harbour repairs (Revote $121,000)	200,000 00	200,000 00	190,023 95
Contracts: (1) Ontario Construction Co., Ltd., (*a*) for harbour repairs (centre pier), $79,738.84 (payment in full);			

	Estimates	Allotments	Expenditures
(*b*) for harbour repairs (east breakwater), $8,460.40 (payment in full). (2) Russell Construction Co., Ltd., $149,185.85, for reconstruction of west pier, payments—$98,667.15 (*f*).			
Port Rowan—Harbour repairs and improvements (Revote $29,000)	33,000 00	36,823 97	36,823 97
Contract: Ontario Construction Co., Ltd., $35,910.26 (payment in full).			
Redwood Road—Wharf (Revote)	4,500 00	4,500 00	
Riviere des Mille Iles (Quebec)—Dredging	40,000 00	40,000 00	173 94
Rondeau (Erieau)—Repairs to piers	85,000 00	85,000 00	83,094 58
Contract: Canadian Dredge & Dock Co., Ltd., $82,728.86 (payment in full).			
Salmon Point—Breakwater extension (Revote $13,000)	17,100 00	17,100 00	124 73
Sand Point—Wharf repairs	39,000 00	39,000 00	
Sheguindah—Dredging (Revote $13,000)	20,000 00	20,000 00	11,389 77
Contract: Canadian Dredge & Dock Co., Ltd., $82,587.34, payments—$11,194.84 (*f*).			
South Baymouth—Harbour improvements (Revote $45,000)	100,000 00	100,000 00	40,206 90
Contracts: Canadian Dredge & Dock Co., Ltd., (*a*) widening entrance channel, $34,722.50, payments—$27,787.50; (*b*) dredging entrance channel, $60,088, no payments to date. Work carried out by day labour cost $11,463.36 (labour, $4,079.87; materials and supplies, $7,383.49).			
Spanish—Wharf extension	7,200 00	7,200 00	3,511 22
Work carried out by day labour (labour, $855.11; materials and supplies, $2,656.11).			
Sturgeon Falls—Wharf extension (Revote)	13,000 00	13,000 00	5,103 51
Site purchased from Harvey Cockburn, $3,500. Day labour work cost $1,458.30 (labour, $1,125.87; materials and supplies, $332.43).			
Tobermory—Wharf and dredging (Revote)	43,000 00	43,000 00	38,534 77
Contract: Detroit River Construction, Ltd., $92,645.20, payments—$37,003.07 (*f*).			
Toronto—Harbour Maintenance (Revote)	45,000 00	45,000 00	31,074 70
Contracts: (*a*) Canadian Dredge & Dock Co., Ltd., $39,971.22, for reconstruction of revetment wall, payments—$19,107.92; (*b*) Russell Construction Co., Ltd., $15,884, for improvements to west breakwater, payments—$10,902.08.			
Toronto—Towards harbour head wall	500,000 00	500,000 00	200,292 35
Contract: Russell Construction Co., Ltd., $956,696.20, payments—$197,168.54.			
Trenton—Wharf extension	6,000 00	6,000 00	5,873 88
Contract: Reginald A. Blyth, $25,099, payments—$5,433.50.			
Wade's Landing—Wharf and dredging	9,000 00	9,000 00	
Wallaceburg—Extension to wharf and warehouse	31,500 00	31,500 00	387 93
Wheatley (Muddy Creek)—Towards fishing harbour	50,000 00	50,000 00	15,433 68
Contract: Woollatt Construction, Ltd., $61,998, payments—$14,151.94.			
Whitby—Repairs to harbour works	230,000 00	230,000 00	183,358 81
Contracts: (1) Canadian Dredge & Dock Co., Ltd., $124,414.46, for repairs to east wall, payments—$38,749 (*f*); (2) McNamara Construction Co., Ltd., (*a*) for breakwater reconstruction, $124,970.97, payments—$90,572.97 (*f*); (*b*) for repairs to centre section of east wall, $65,669.66, payments—$50,855.40.			
Supplement as approved by Treasury Board (transfer from Vote 394)	9,373 18		
	$6,191,673 18	$6,191,673 18	$3,669,369 14

(*f*) Including final payment.

A Contracts: (*a*) Reginald A. Blyth, $15,808.86, for wharf at Belle Ewart, payments—$12,771.36 (including final payment); (*b*) Reginald A. Blyth, $10,719.59, for wharf at St. Williams (payment in full); (*c*) Hacquoil's, $16,260, for breakwater-wharf at Fort William (Chippewa Park), payments—$11,610; (*d*) Wellington Smith, Ltd., $14,426, for replacing boathouse at Fort Frances, payments—$11,102.66, of which $3,700.89 was contributed by the Department of Mines and Resources and $3,700.88 by the Royal Canadian Mounted Police.

Repairs and improvements by local tender at 10 other points amounted to $17,732.75.

Repairs and improvements at the following points were carried out by day labour: Fort Frances (Pithers Point Park) wharf, $12,911.23; Jackson's Point wharf, $5,162.09; Sombra wharf, $5,668.06; Trenton wharf, $5,227.25; Windsor harbour works, $16,897.25; at 93 other points, each under $5,000, $75,551.54. In all, labour cost $40,770.18 and materials and supplies, $80,647.24.

Votes 376 and 845 Construction, Repairs and Improvements—Harbours and Rivers, Manitoba

	Estimates	Allotments	Expenditures
Assiniboine River—Dyking and cut off (Revote $40,000)	61,000 00	61,000 00	26,913 65
Work carried out by day labour (labour, $2,040.55; materials and supplies, $24,873.10).			
Assiniboine River—Repairs and improvements to dyking	17,000 00	17,000 00	16,989 40
Work carried out by day labour (labour, $1,519.65; materials and supplies, $15,469.75).			
Gimli—Wharf reconstruction (Revote)	35,000 00	35,000 00	27,667 01
Contract: Wm. Newman Co., Ltd., $81,568.55, payments—$26,832.49 (*f*).			
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	50,000 00	50,000 00	30,755 29
Hnausa—Wharf reconstruction (Revote $100,000)	115,000 00	115,000 00	83,870 69
Contract: Nelson River Construction, Ltd., $105,883.50, payments—$82,624.58.			
Matlock—Breakwater reconstruction (Revote $6,000)	44,000 00	44,000 00	27,364 33
Contract: Nelson River Construction, Ltd., $82,657.85, payments—$27,019.05 (*f*).			
Mill Creek—Reconstruction of dam (Revote)	1,500 00	1,500 00	257 00
St. Andrews—River breakwater (Revote $4,000)	41,000 00	41,000 00	92 61
St. Andrews Lock and Dam—Improvements to bridge (Revote)	35,000 00	35,000 00	700 00
J. C. Trueman received $700 for preparation of plans.			
The Pas—Wharf reconstruction	55,000 00	55,000 00	39,154 75
Contract: Macaw & Macdonald, $48,400, payments—$38,056.54.			
Victoria Beach—Wharf repairs (Revote)	60,000 00	60,000 00	57,316 55
Contract: Wm. Newman Co., Ltd., $51,574.15 (payment in full). Work carried out by day labour cost $4,875.17 (labour, $1,379.36; materials and supplies, $3,495.81).			
Winnipegosis—Wharf reconstruction (Revote $4,000)	6,000 00	6,000 00	4,069 53
Contract: Macaw & Macdonald, $21,914.50, payments—$3,852.85 (*f*).			
Winnipegosis—Wharf and haulout slip	24,000 00	24,000 00	17,478 38
Contract: Wm. Newman Co., Ltd., $23,800, payments—$17,063.69.			
	$ 544,500 00	$ 544,500 00	$ 332,629 19

(*f*) Including final payment.

A Repairs and improvements at the following points were carried out by day labour: Matheson Island wharf, $10,333.95; Selkirk wharf, $5,432.12; at 11 other points, each under $5,000, $14,989.22. In all, labour cost $14,765.15, and materials and supplies, $15,990.14.

Votes 377, 846 and 625 Construction, Repairs and Improvements—Harbours and Rivers, Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
Alberta Beach, Alberta—Wharf repairs	24,000 00	24,000 00	93 83
Bell Rock (Fort Smith) Northwest Territories—Wharf	233,000 00	233,000 00	117,939 17
Contract: Northern Construction Co. & J. W. Stewart, Ltd., $358,000, for wharf at Bell Rock ($218,000, on cost plus fixed fee of $11,500 basis) and wharf extension, etc., at Fort Fitzgerald ($140,000, on cost plus fixed fee of $7,500 basis),			

	Estimates	Allotments	Expenditures
payments for wharf amounting to $40,763.85 were made from this appropriation. Other payments were made under "Fort Fitzgerald, Alberta—Wharf repairs and extension". Work carried out by day labour cost $76,067.32 (labour, $8,027.66; materials and supplies, $68,039.66).			
Cold Lake, Alberta—Harbour improvements (Revote $6,000)	23,000 00	23,000 00	
Fort Fitzgerald, Alberta—Wharf repairs and extension	183,000 00	183,000 00	168,369 97
In connection with the contract of Northern Construction Co. & J. W. Stewart, Ltd., as described under "Bell Rock (Fort Smith) Northwest Territories—Wharf", above, payments for wharf extension, etc., amounting to $116,276.18, were made from this appropriation. Work carried out by day labour cost $52,030.54 (labour, $723.86; materials and supplies, $51,306.68).			
Fort Franklin, Northwest Territories—Wharf repairs and extension	22,000 00	22,000 00	2,701 15
The expenditure was made for materials and supplies.			
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	25,000 00	25,000 00	15,809 41
Waskesiu Lake, Saskatchewan—Harbour improvements (Revote)	65,000 00	65,000 00	62,202 54
Contract: Bonn & Davis, $75,401.87, on cost plus fixed fee ($6,000) basis, payments—$63,820.09 of which $2,718.75 was made from Vote 206, Department of Mines and Resources.			
Waterways, Alberta—Reconstruction of wing dams.....	23,000 00	23,000 00	
Yellowknife, Northwest Territories—Wharf (Revote)	23,000 00	23,000 00	10,777 71
Contract: Northern Construction Co. & J. W. Stewart, Ltd., $21,000, on cost plus fixed fee ($2,000) basis, payments—$4,310.78. Work carried out by day labour cost $6,466.93 (labour, $27.93; materials and supplies, $6,439).			
	$ 621,000 00	$ 621,000 00	$ 377,893 78

A Repairs and improvements at the following points were carried out by day labour: Edmonton, Alta., tractor repairs, $6,328.31, of which Union Tractor & Equipment Co., Ltd., received $6,050.67; Seba eBach, Alta., wharf, $5,804.37; at 7 other points each under $5,000, $3,676.73. In all, labour cost $2,933.75 and materials and supplies, $12,875.66.

Votes 378, 847 and 626 Construction, Repairs and Improvements—Harbours and Rivers, British Columbia and Yukon

	Estimates	Allotments	Expenditures
Balmoral—Wharf	14,000 00	14,000 00	
Bear River, Bedwell Sound—Float	7,000 00	7,000 00	113 92
Bella Coola—Wharf replacement (Revote)	146,000 00	146,000 00	106,984 64
Contract: Horie-Latimer Construction Co., Ltd., $141,579.40, payments—$106,002.07 (*f*).			
Billings Bay (Nelson Island)—Float	7,000 00	7,000 00	5,279 50
Contract: B.C. Pile Drivers, Ltd., $5,227.40 (payment in full).			
Campbell River—Fishing harbour (Revote)	100,000 00	100,000 00	97,875 11
Contract: Northern Construction Co. & J. W. Stewart, Ltd., $264,451, payments—$97,004.50.			
Campbell River—Wharf repairs and extension (Revote $33,000)	132,000 00	132,000 00	5,125 50
This project has been abandoned. Wharf repairs carried out by Frank Gagne totalled $5,125.50.			
Campbell River—Wharf replacement	132,000 00	132,000 00	62,126 28
Contract: James McDonald Construction Co., Ltd., $119,985, payments—$60,654.16.			
Chemainus—Harbour improvements (Revote $6,700)	18,000 00	18,000 00	15,595 42
Contracts: (*a*) James McDonald Construction Co., Ltd., $6,893.38 (payment in full); (*b*) Pacific Pile Driving Co., Ltd., $8,160 (payment in full).			

	Estimates	Allotments	Expenditures
Columbia River—Protection work ..... Work carried out by day labour (labour, $19,339.27; materials and supplies, $16,801.71).	37,000 00	37,000 00	36,140 98
Comox—Towards wharf replacement ..... Contract: Fraser River Pile Driving Co., Ltd., $122,662.39, no payments to date.	100,000 00	100,000 00	660 13
Davis Bay (Wilson Creek)—Breakwater and float	17,000 00	17,000 00	
Ford's Cove (Hornby Island)—Breakwater and float (Revote)	14,000 00	14,000 00	
Fraser River—Towards improvements (Revote $175,000).... Contract: Gilley Bros., Ltd., $1,339,515, no payments to date.	650,000 00	650,000 00	393 53
Fraser River—Remedial work on Lulu and Sea Islands (Revote) ..... Contract: Gilley Bros., Ltd., $26,302.59 (payment in full). The Municipality of Richmond, B.C., contributed $13,151.26 as its share in the cost of protection works.	31,000 00	31,000 00	13,296 82
Fraser River (Kirkland Island)—Extension of channel protection ..... Contracts: (*a*) Coast Quarries, Ltd., $26,620, no payments to date; (*b*) Fraser River Pile Driving Co., Ltd., $200,169.80, payments—$7,238.32.	79,000 00	79,000 00	7,684 21
Fraser River—Reconstruction of North Arm Jetty	40,000 00	40,000 00	117 25
Fraser River and Vancouver Harbour—Dredging (Revote) ... Contracts: (*a*) British Columbia Bridge & Dredging Co., Ltd., $460,694.08, for dredging on Fraser river at mouth of North Arm ($174,474.08), Nicomen Slough ($58,000), Annieville Bar and Pacific Coast Terminals ($181,800), and at Annieville Channel ($46,420), payments—$100,847.34 from this appropriation. Other payments on the contract were made from Votes 357 ($50,321.93) and 935 ($165,116.29). (*b*) North Western Dredging Co., Ltd., $184,800, for redredging the north shore of First Narrows, payments—$145,382.58.	400,000 00	400,000 00	250,045 36
Gambier Island (Camp Georgia)—Wharf	24,000 00	24,000 00	
Gibson's Landing—Dredging	17,000 00	17,000 00	
A Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of $75,000	425,000 00	425,000 00	284,410 06
Harrison River—Extension to shear boom ..... Contract: Fraser River Pile Driving Co., Ltd., $7,950 (payment in full).	8,000 00	8,000 00	7,950 00
Keat's Island—Pierhead replacement ..... Work carried out by day labour (labour, $579.68; materials and supplies, $170.36).	12,000 00	12,000 00	878 53
Nanaimo—Towards dredging ..... Contract: North Western Dredging Co., Ltd., $489,045, payments—$18,380.56.	60,000 00	60,000 00	19,089 20
Nanaimo—Wharf repairs and improvements (Revote $8,000) . Contract: City Construction Co., Ltd., $11,948.04, for laying road surface (payment in full). Work carried out by day labour cost $25,149.41 (labour, $6,725.72; materials and supplies, $18,423.69).	36,000 00	37,097 45	37,097 45
New Westminster—Wharf reconstruction and extension (Revote $18,000) ..... Contract: British Columbia Bridge & Dredging Co., Ltd., $127,518, payments—$11,542.07. Work carried out by day labour cost $844.46 (labour, $687.19; materials and supplies, $157.27).	125,000 00	125,000 00	13,000 75
Okanagan Flood Control Project—Dominion Government's share of preliminary costs ..... Plans and specifications, surveys, etc., not completed.	75,000 00	75,000 00	
Port Alberni—Towards dredging	40,000 00	40,000 00	103 43
Port Alberni—Harbour improvements (Revote $40,000) ..... Contracts: (1) British Columbia Bridge & Dredging Co., Ltd., (*a*) $84,996.90, for extension to wharf, payments—$32,958.83 (*f*); (*b*) $117,446.51, for rebuilding of assembly	484,000 00	484,000 00	182,162 00

	Estimates	Allotments	Expenditures
wharf destroyed by fire, payments—$48,363.96 (*f*). (2) Pacific Pile Driving Co., Ltd., $330,935, for reconstruction of assembly wharf, payments—$69,780.65. (3) Victoria Pile Driving Co., Ltd., $20,491.35, for improvements to Argyle Street wharf, payments—$10,140.27 (*f*). Purchase of lumber carrier from Galbraith & Sulley, Ltd., cost $6,818, and lumber stacker from A. R. Williams Machinery Western, Ltd., $8,405. Work carried out by day labour cost $1,155.87 (labour, $860.34; materials and supplies, $295.53).			
Port Clements—Wharf repairs	38,000 00	38,000 00	
Prince Rupert—Roadway and renewal of fishermen's floats (Revote $30,000)	72,000 00	72,000 00	1,725 60
Plans and specifications not completed.			
Prince Rupert (Fairview Bay)—Towards breakwater	75,000 00	75,000 00	
Plans and specifications not completed.			
Roberts' Creek—Wharf repairs and improvements (Revote $20,400)	100,000 00	100,000 00	32,492 98
Contract: B. & M. Logging, Ltd., $54,038, payments—$31,255.65.			
Ruskin—Wharf replacement	8,000 00	8,000 00	
Sandspit—Wharf renewal	75,000 00	75,000 00	
Plans and specifications not completed.			
Sechelt—Wharf repairs and improvements (Revote $23,000)	56,000 00	56,000 00	1,513 50
Plans and specifications not completed. Work carried out by day labour cost $1,355.32 (labour, $771.26; materials and supplies, $584.06).			
Sointula—Harbour improvements (Revote $45,000)	50,000 00	50,000 00	39,280 39
Contract: Pacific Pile Driving Co., Ltd., $38,624.63 (payment in full).			
Squamish—Towards wharf repairs and improvements	50,000 00	50,000 00	869 00
Stewart—Wharf repairs (Revote $43,500)	65,000 00	65,000 00	14,285 03
Plans and specifications not completed. The Province of British Columbia received $5,171.93 for wharf repairs; materials and supplies cost $9,101.18.			
Tofino—Harbour repairs and improvements	20,000 00	20,000 00	260 41
Trail—Landing	8,000 00	8,000 00	
Ucluelet West—Floats	8,700 00	8,700 00	7,736 14
Contract: Dunlop & McDonald, $6,026.25 (payment in full). This firm also received $1,151 for moving dolphins.			
Vananda—Wharf replacement	65,000 00	65,000 00	543 96
Contract: William Greenlees, $53,623, no payments to date.			
Victoria—Dredging (Revote)	152,000 00	152,000 00	40,125 38
Contract: British Columbia Bridge & Dredging Co., Ltd., $195,750, payments—$37,678.50, to date, $135,675.			
Westview—Replacing fishing harbourage (Revote)	133,000 00	133,000 00	115,818 08
Contract: Northern Construction Co. & J. W. Stewart, Ltd., $292,999.76, payments—$114,251.19 (*f*).			
White Rock—Wharf repairs (Revote)	44,000 00	44,000 00	9,192 98
Contract: Fraser River Pile Driving Co., Ltd., $40,484.14, payments—$7,992.39 (*f*). Lights were installed on wharf at a cost of $1,131.57.			
Supplement as approved by Treasury Board (transfer from Vote 394)	1,097 45		
	$4,250,797 45	$4,250,797 45	$1,409,973 49

(*f*) Including final payment.

A Contracts of $5,000 or over (in all cases payment in full was made in the current fiscal year).

Contractor	Project	Amount of Contract
Frank Gagne	Wharf repairs, Heriot Bay, B.C.	$ 10,411 07
	Float renewals, Surge Narrows, B.C.	12,858 26
James MacDonald Construction Co., Ltd.	Wharf, Beaver Point (Burgoyne Bay and Vesuvius), B.C.	8,056 93
Pacific Pile Driving Co., Ltd.	Wharf reconstruction, Degnen's Bay, B.C.	7,460 98
	Float renewal, Granite Bay, B.C.	6,378 50
	Wharf renewal, Hospital Bay (Pender Harbour), B.C.	5,892 50
	Float renewal, Rock Bay, B.C.	7,926 50
	Wharf, Shoal Bay, B.C.	7,668 67
Victoria Pile Driving Co., Ltd.	Float and wharf, William Head (Quarantine Station), B.C.	8,944 76

Repairs and improvements by local tender at 59 points amounted to $86,337.04. Inspection cost $3,727.32; other charges were $779.38.

Repairs and improvements at the following points were carried out by day labour: Courtenay River harbour works, $7,628.40; False Bay breakwater-wharf, $5,386.91; Fauquiers wharf, $8,849.90; Gambier Harbour wharf, $7,399.31; New Westminster harbour works, $7,738.22; Okanagan Lake harbour works, $8,841.51; Porpoise Bay wharf, $9,637.31; Proctor wharf, $6,661.18; Sidney harbour works, $6,306; West Bay wharf, $5,551.70; at 131 other points, each under $5,000, $43,967.71. In all, labour cost $45,035.64 and materials and supplies, $72,932.51.

Vote 848 Construction, Repairs and Improvements—Harbours and Rivers, Yukon

	Estimates	Allotments	Expenditures
Lewes River—Towards taking over, reconstructing and maintaining dam	$ 40,000 00	$ 40,000 00	$ 7,003 91

Maintenance work was carried out by day labour (labour, $1,988.37; materials and supplies, $4,984.85).

Votes 379 and 849 Protection Works Generally—To provide for remedial works where damages are caused by, or endanger, navigation or Federal Government structures.... 350,000 00
Expenditures.... $ 271,630 92

Contracts:

(1) J. E. Cote, $9,703.56 for construction of ice-breaker at St. Sulpice, Que. (payment in full).

(2) Lucien Lachapelle: (*a*) $24,501.72 for protection work at Contrecœur, Que., payments—$8,974.36; day labour work at this point cost $18,501.76 (labour, $1,916.20; materials and supplies, $16,585.56); (*b*) $29,924, for protection wall at Sorel, Que., payments—$21,983.40; (*c*) $8,900.52, for protection wall at Varennes, Que., payments—$3,267.36; day labour work at this point cost $7,996.97 (labour, $2,561.75; materials and supplies, $5,435.22).

(3) The Mac Construction Co., $7,922.17, for protection work at Walpole Island, Ont. (payment in full).

Work was carried out (*a*) by local agreement near Canada Rice Mills on Fraser River, B.C., at a cost of $2,511.25; (*b*) by day labour at the following points: Lac Bouchette, Que., $7,475.36; Lanoraie, Que., $12,774.15; Notre Dame de Pierreville, Que., $14,896.99; Pointe aux Trembles, Que., $30,469.48; Pointe du Lac, Que., $11,199.80; St. Denis, Que., $6,023.99; St. Ignace de Loyola, Que., $12,292.04; St. Laurent, Que., $10,670.67; Ste. Marthe du Cap de la Madeleine, Que., $18,878.37; St. Mathias, Que., $6,148.60; St. Pierre les Becquets, Que., $16,216.83 and at 20 other points each under $5,000, $41,583.20. In all, labour cost $60,202.74 and materials and supplies, $128,426.74.

A distribution of expenditure by provinces follows: Quebec, $256,171.56; Ontario, $12,765.11; British Columbia, $2,694.25.

TELEPHONE SERVICE

Vote 382 Telephone Service other than at Ottawa.... 10,400 00
Expenditures.... $ 9,795 38

The expenditures cover the cost of 141 telephones with 59 extensions as follows: Architectural Branch, 35 office and 1 residence; Engineering Branch, 48 office and 19 residence; Telegraph Branch, 36 office and 1 residence; Minister's office, Montreal, 1.

GENERAL

Votes 392 and 864 National Gallery of Canada

		Estimates	Allotments	Expenditures
	Salaries	50,523 00	53,376 00	53,342 77
	Allowances	480 00	34 00	33 22
A	Art Exhibitions, Lectures and Educational Work	14,000 00	13,122 00	12,951 28
B	Purchase of Works of Art	55,000 00	59,410 00	59,407 60
C	Industrial Art Exhibitions and Development	42,000 00	39,879 00	39,803 31
	Printing, Stationery and Office Equipment	2,000 00	1,809 00	1,808 31
D	Catalogues, Colour Reproductions and Films of Canadian Art	12,000 00	1,363 00	1,362 98
	Sundries	5,155 00	12,165 00	12,105 19
		$ 181,158 00	$ 181,158 00	$ 180,814 66

The expenditures of the Gallery are governed by "An Act to incorporate the National Gallery of Canada", c. 33, 1913, and are controlled by a Board of three trustees who serve without remuneration but receive reasonable travelling and other expenses. The moneys appropriated by Parliament for the work of the Board, or which the Board may receive by bequest, or in any other manner, are expended under the direction of the Board.

An account entitled "National Gallery of Canada—Special" (see under Open Accounts further on in this section), is maintained to record the value of monetary gifts and bequests to the National Gallery, as well as the expenditures from the fund so created.

As at March 31, 1949, there were 22 salaried employees being paid from this vote, of whom 13 were permanent and 9 temporary.

A Fees and expenses of lecturers, artists, etc., amounted to $9,242; freight, express and cartage were $3,029.47; other charges, $3,083.93. The sum of $2,404.12 was received for expenses in connection with exhibitions outside of Ottawa and credited to this allotment.

B The oil painting, *Abraham and the Three Angels,* was purchased from Thomas Agnew & Sons, Ltd., for $32,240, and the oil painting, *Lamentation,* from Mrs. Emma Reinfenberg for $30,000, of which $14,000 was paid in 1948-49. Smaller paintings and drawings, etc., cost $11,886.57. Other charges were $1,281.03.

C Exhibitions and services in connection with research work for the development of Canadian industrial design, etc., cost $25,890.46, of which Design Craft, Limited, received $6,501.59. Five scholarships were awarded at a cost of $7,250. Other charges were $6,662.85.

D Catalogues, reproductions, films and prints cost $24,866.73. Other charges were $651.43. Proceeds from sales of reproductions, etc., amounting to $24,155.18, were credited to this allotment.

Vote 393 Miscellaneous works not otherwise provided for, not more than $5,000 to be expended upon any one work **200,000 00**

Expenditures ..... **$ 154,596 84**

Details of expenditures follow:

Architectural Branch	
Nova Scotia	
Purchase of site for Post Office at Brooklyn	600 00
Quebec	
Purchase of site for Post Office at Cap Chat	1,000 00
Alterations and additions to Public Building at Rimouski in connection with installation of letter carrier delivery service	4,950 00
Completion of exterior and interior painting at St. Gabriel de Brandon	500 00
Ontario	
Purchase of building for Post Office accommodation at Bloomfield	3,500 00
Purchase of equipment for additional telephone facilities at Killarney	1,150 60
Construction of a garage for the Dominion Astronomer, Ottawa	975 00
Engineering Branch	
Nova Scotia	
Extension to floats, groynes, etc.: Battery Point, $2,874.30; Broad Cove, $4,757.74; Coffins Island (Eastern side), $4,841.15; Fisherman's Harbour, $1,067.22; Kempt's Point (St. Esprit), $2,010.77; Paul's Point $1,023.98; Port Joli (St. Catherines River), $3,340.24; at 5 other points, $5,747.80	25,663 20

Engineering Branch—*Concluded*

Quebec

Extension to wharves, slips, etc.: Blue Sea Lake, $3,183.47; Cherisy (Newport), $3,573.33; L'Anse à la Cabane, $3,132.94; Macamic, $2,957.35; Mont St. Pierre, $4,989.74; Notre Dame du Laus, $2,403.51; Petite Vallée, $3,588.60 ..... 23,828 94

Ontario

Construction of small wharves, extensions, etc.: Bonfield, $1,890.33; Canyon Lake (McIntosh), $1,532.23; Christie Inlet, $1,375.15; Fox Point, $598.93; Lake Despair, $2,318.20; Magnetawan, $2,357.41; Oakville, $4,764.99; Sabaskong Bay, $2,620.99; Sarnia, $4,797.24 ..... 22,255 47

British Columbia

Construction of floats, etc.: Browning Harbour (South Pender Island), $3,698.87; Courtenay Slough, $1,227.50; Gambier Island (Halkett Bay), $4,884.28; Nanaimo (Commercial Inlet), $3,962.20; Port Kells, $3,322.70; Port Washington, $1,441.42; Spring Cove, $1,772.58 ..... 20,309 55

Contributions were made towards the cost of the following projects:

Corporation of Penticton, B.C., redredging at Ellis Creek 3,159 95

Provincial Government of British Columbia, dyking at Matsqui 3,000 00

Canada Generally

Work was carried out by day labour at 36 points (labour, $13,816.78; materials and supplies, $29,887.35) 43,704 13

$ 154,596 84

Vote 394 To supplement, on approval of Treasury Board, except where less than $500 is required, any of the appropriations of the Department of Public Works **200,000 00**

***Less* transferred** **73,694 47**

$ 126,305 53

Expenditures ..... **nil**

Net amounts transferred to other votes of this Department were as follows: Vote 327, $16,566.65; Vote 819, $128.87; Vote 332, $1,199.50; Vote 823, $15,799.54; Vote 336, $1,480.29; Vote 340, $907.10; Vote 353, $1,426.38; Vote 359, $4,564.24; Vote 364, $430.05; Vote 371, $15,051.52; Vote 372, $322.19; Vote 373, $173.08; Vote 374, $5,174.43; Vote 844, $4,547.13; Vote 375, $4,826.05; Vote 378, $1,097.45; total, $73,694.47.

Votes 395 and 865 To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1948-49 ..... **50,000 00**

Expenditures ..... **$ 43,584 70**

Details of expenditures follow:

Architectural Branch

Beauport, Que.

Contract for repairs to Armoury, Emile Cote, $18,798.80, final payment 5,308 88

La Tuque, Que.

Contract for alterations, etc., Public Building, Rosaire Dufresne, $12,000, final payment 270 00

St. Joseph d'Alma, Que.

Contract for addition, etc., Public Building, Joseph Louis Tremblay, $29,685.80, final payment .. 100 00

Leamington, Ont.

Contract for addition, etc., Public Building, George E. Clark, $32,114.10, final payment 100 00

Ottawa, Ont.

Forest Products Laboratory Buildings, W. E. Noffke, plans and specifications, $31,481.17, final payment 8,606 17

House of Commons

Contract for improvements to ventilation, Canadian Comstock Co., Ltd., $20,241.01, final payment 200 60

National Film Board, Storage Building

Contract for installation of automatic sprinklers and supervisory fire alarm system, W. G. Edge, Ltd., $6,036, final payment 1,146 84

Postal Terminal Building

Contract for improvements to lighting system, Fred A. Wilson Contracting Co., Ltd., $5,842, final payment 1,377 10

Architectural Branch—*Concluded*	
Woodstock, Ont.	
Contract for addition, fittings, etc., Public Building, McKay-Cocker Construction, Ltd., $66,053.40, final payment	300 00
Kamloops, B.C.	
Contract for addition, etc., Public Building, Bennett and White Construction Co., Ltd., $43,730, final payment	870 00
Sundry expenditures	5,461 70
Engineering Branch	
Glace Bay, N.S.	
Contract for wharf, Foundation (Maritime) Ltd., $279,463.15, final payment	4,300 00
Isle Verte, Que., wharf repairs	1,183 00
Richelieu River, Que., Fryer's Island Dam, legal services, etc.	2,761 14
Gull Bay, Ont.	
Contract for wharf, Hacquoil's, $7,954.58, final payment	1,560 91
Horse Shoe Lake, Ont., wharf	1,431 02
Kingston, Ont., Graving Dock, wharf	3,411 96
Picton, Ont., wharf	1,823 02
Port Loring, Ont., wharf	2,573 80
Sundry expenditures	799 16
	$ 43,584 70

Corporation of the City of Ottawa, Ottawa Agreement Act, c. 27, 1945 ..... **$ 300,000 00**

The agreement provides for payment to the Corporation of the sum of $300,000 annually for a period of five years from July 1, 1944, such payment to be made in quarterly instalments.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. ..... **$ 235,921 83**

Hull, Que., Expropriation of properties	$ 99,150 84
Shell Oil Company of Canada, Limited, was awarded $90.815, interest, $3,831.65, with taxed costs of $4,504.19.	
Ottawa, Ont., Wellington Street Expropriation	135,520 99
Thomas Lawson & Sons, Limited, was awarded $125,000, interest, $5,231.51, with taxed costs of $5,289.48.	
Port Renfrew, B.C.—Wharf	1,250 00
Alexander Nelson was awarded this amount in connection with an accident on April 20, 1947.	

Refunds of Previous Years' Revenue—Consolidated Revenue and Audit Act, c. 27, 1931 ... **$ 3,150 00**

P.C. 1824, July 26, 1938, authorized the forfeiture of a security deposit which was received from the Miramichi Dredging Company, Limited in June, 1938, in connection with a tender for dredging at Miramichi Bay, N.B. The Department of Justice has now ruled that the deposit should not have been declared forfeit and the refund, under section 22 (2) of the above Act, was authorized by P.C. 1865, April 27, 1948.

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... **$ 6,064 00**

SPECIAL

Vote 935 To provide for repair of flood damage to Federal Government structures and telegraph and telephone lines and for redredging of filled-in channels..... 550,000 00
Expenditures.....$ 423,647 98

Contracts: (*a*) Payments amounting to $165,116.29 in respect of Annieville Bar and Pacific Coast Terminals were made on the contract of the British Columbia Bridge & Dredging Co., Ltd., as described under Vote 378, "Fraser River and Vancouver Harbour—Dredging" for dredging the Fraser River at mouth of North Arm, Nicomen Slough, Annieville Bar and Pacific Coast Terminals, and at Annieville Channel; (*b*) Gilley Bros., Ltd., $42,818, for protection work at Rice Mills, Fraser River (Lulu Island), payments—$30,218.48.

The British Columbia Bridge & Dredging Co., Ltd., received $88,818.25 for rental of dredge at Fraser River (Steveston Cut).

Repairs and improvements by local tender were carried out by: Gilley Bros., Ltd., $61,105.09, for supplying and placing rock (Gunn and Kirkland Islands, $11,819.25; Lulu Island, $49,285.84); Precision Instrument Co., $4,014, for echo sounder (Fraser River, B.C., Launch *Baldpate*).

Repairs and improvements were carried out by day labour at Fraser River, dredging $8,361.95; surveys, $8,433.56; at 5 other points, $2,741.98. In all, labour cost $13,486.13; materials and supplies, $6,051.36.

Repairs and replacements of telegraph and telephone lines, carried out by the Department of Transport amounted to $53,878.35, which was charged to this appropriation.

Expenditures for other Departments

Services were rendered and work performed by this Department, the expenditures for which were charged to the appropriations of other Departments in the amounts indicated:—

Agriculture, $149,843.38; Fisheries, $149,923.77; Mines and Resources, $1,182,726.89; National Defence, $71,228.42; National Health and Welfare, $1,226,449.52; National Research Council, $96,879.77; National Revenue, $8,345.22; Royal Canadian Mounted Police, $39,871.64; The Secretary of State, $23,259.87; Transport, $172,178.08; Unemployment Insurance Commission, $1,565,418.33; Veterans Affairs, $4,623,567.02.

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	167,535 98	312,865 03
Previous Years—Collectable	1,586 44	5,539 37
—Uncollectable	162,094 69	162,094 69
	$ 331,217 11	$ 480,499 09

A list of items in excess of $1,000 in Previous Years—Uncollectable was given on page V—70, Public Accounts, 1948.

Changes in Non-Active Asset Accounts

The status of those accounts in which changes have occurred during the current fiscal year, is as follows:

		Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[8a]	Non-Active Assets				
	(i) Capital Expenditures				
	Public Works (Miscellaneous)				
A	Miscellaneous Post Office Sites	121,600 00	14,135 95		135,735 95
B	Miscellaneous Wharves	1,201,132 06		195,202 97	1,005,929 09
		$1,322,732 06	$ 14,135 95	$ 195,202 97	$1,141,665 04

A P.C. 1718, April 7, 1949, authorized the transfer of a parcel of Canadian Government Railways land to the Department of Public Works as the site for an extension to the Post Office building at Levis, Quebec.

B P.C. 214/1455, March 26, 1949, authorized an adjustment of accounts representing the original investment value of the Railway Wharf and Terminal Facilities at North Sydney, Nova Scotia, which were reconstructed during World War 2 by the Department of Public Works and later transferred to the Canadian National Railways for operation and maintenance.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
A Burrard Dry Dock Pontoons Replacement Funds	78,087 46		4,759 92	82,847 38
B Contractors' Securities—Cash—Public Works	2,722,856 60	1,355,039 26	2,913,019 16	4,280,836 50
C Contractors' Securities and Earnings—Held for Creditors	495 18		16,984 47	17,479 65
D Fraser River Bridge—Maintenance	282,990 09	55,750 88	110,571 71	337,810 92
E Guarantee Deposits—Cash—Public Works	5,735 29	25,187 85	32,614 37	13,161 81
F National Gallery of Canada—Special	13,153 75	66 75	5,060 00	18,147 00
	3,103,318 37	1,436,044 74	3,083,009 63	4,750,283 26
[11] Insurance, Pension and Guaranty Accounts				
(c) Pension and Retirement Funds—				
G Retirement Fund—Public Works		47 43	2,687 60	2,640 17
[13] Sundry Suspense Accounts				
H Public Works Suspense		17,476 55	24,676 55	7,200 00
I Unclaimed Cheques Suspense—Public Works	8,223 37		281 56	8,504 93
	8,223 37	17,476 55	24,958 11	15,704 93
	$3,111,541 74	$1,453,568 72	$3,110,655 34	$4,768,628 36

A Under the terms of the Dry Docks Subsidies Act, c. 191, R.S., amounts deducted from subsidies payable to the Burrard Dry Dock Company, Ltd., are credited to this account, to which interest at the rate of 3 per cent per annum is also credited and charged to Interest on Public Debt. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1948-49, bonds so held in respect of the Department of Public Works amounted to $815,700.

C This account records the value of contractors' securities and earnings held pending the settlement of claims made by their creditors. Payments, made in accordance with the terms of such settlements, are debited hereto.

D By authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939.

All tolls collected from the railways using this bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Maintenance and Operation of the New Westminster Bridge" is recouped at the end of each fiscal year from the revenues collected. In addition, expenditures amounting to $8,026.92 for repairs to trestle were paid directly from this account during the year.

The balance remaining in the fund is to accumulate for the ten years specified in the agreement, pending final settlement with the Province.

E Credits to this account represent miscellaneous guarantee deposits, on which interest is not allowed, while debits are the release of such deposits on the request of the Department.

F Monetary gifts and bequests to the National Gallery and the annual interest of $30 on a Dominion of Canada perpetual bond for $1,000, which is held in the custody of the Minister of Finance, are credited to this account.

Debits represent minor disbursements. The value of the bond is included in the closing balance.

G The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that Department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the Office of the Comptroller of the Treasury. This change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through the various Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balances at that date as finally established in the Department of Finance account.

Credits in Retirement Fund—Public Works comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of each employee. Debits represent payment of the amount to his credit on resignation or death or, if the temporary employee is made permanent, either a refund of his contribution or transfer of the amount to the Department of Finance Superannuation Account.

The transfer to this account of the credit balance from the Department of Finance—Retirement Fund Civil Service account will be effected in the fiscal year 1949-50.

H Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition.

I All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list for each service contains the names of employees receiving annual salaries of less than $3,000 who received travelling expenses of $500 or over.

Administration and General

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Murphy, E. P. Deputy Minister	$12,000 00	
Harrell, W. P., Asst. Deputy Minister	6,600 00	
McCurry, H. O., Director, National Gallery	6,900 00	$ 1,244 22
Broom, W. H.	3,300 00	
Buchanan, D. W.	4,500 00	874 13
Chartrand, J. (including $600 secretarial allowance)	3,420 00	
Cherry, W. F.	5,040 00	1,535 98
Crerar, A. J.	4,740 00	
Cross, H. A.	3,660 00	
Dowling, I.	3,060 00	
Drouin, J. A. (Jan. 3)	4,140 00	
Fenwick, K. M.	3,540 00	
Fortier, R.	5,000 00	
Gosselin, W.	3,300 00	
Hart, B. F.	3,660 00	
Hubbard, R. H.	4,620 00	
Liston, D. J.	3,060 00	
Martel, E. C.	3,060 00	
Martin, F. G.	3,060 00	
McIntyre, E.	3,780 00	
Narraway, C. A.	4,380 00	
O'Brien, W. E.	4,920 00	
O'Halloran, J. M.	3,180 00	
Rivard, A. A.	4,800 00	
Ruggles, M. C.	3,420 00	
Sauriol, R. A.	3,060 00	
Scrim, W. J.	3,060 00	
Somerville, J. M.	5,400 00	

ARCHITECTURAL BRANCH

Salaried employees receiving $3,000 or over or the equivalent in wages at prevailing rates

	Salary or wages rate	Travelling expenses
Brault, J. C. G., Chief Architect	$ 8,000 00	$ 986 43
Alderdice, H. F.	3,715 80	
Anderson, A. D. (Feb. 24)	4,440 00	
Anderson, C. R.	3,480 00	
Aubut, G. K.	3,480 00	
Beach, E. L.	3,660 00	
Beaudry, R. (June 1)	3,300 00	
Beaulieu, G.	3,060 00	
Bedard, A. C.	3,120 00	
Bergeron, J. P.	3,152 76	
Berry, T. D.	4,440 00	
Berton, V. F. R.	4,080 00	1,131 30*
Bishopric, C. F. O.	4,440 00	565 65
Bissett, J.	3,480 00	2,269 24
Bluett, A. G.	3,180 00	727 57
Boisvert, J. V.	3,480 00	
Boucher, C. S.	4,380 00	
Bourget, W.	3,120 00	704 18
Brady, F.	3,060 00	
Browne, G. L.	3,060 00	
Brunet, J. R.	3,715 80	
Brunette, A.	3,603 12	
Burman, J.	3,152 76	
Burrell, K.	3,152 76	
Caldwell, M. E.	3,060 00	
Campbell, L. W.	3,480 00	
Casselman, H. W.	3,060 00	
Castagne, M. E.	3,000 00	
Cayer, A.	3,535 64	
Charron, S.	3,152 76	
Clark, D.	4,278 72	780 02
Clarke, H.	3,828 36	
Coates, C.	3,715 80	
Coates, G.	3,941 00	
Collinge, R. H.	3,300 00	
Corbeil, L. E.	4,200 00	2,383 74
Cranston, R. N.	3,420 00	
Creba, D. G.	3,840 00	531 19
Cuthbertson, C. H.	3,420 00	
Darby, J. L.	3,480 00	
Davidson, W.	4,080 00	
Davis, A. S.	4,440 00	
Dawson, C. F.	4,740 00	1,342 72
Demers, A. (Apr. 2)	3,152 76	
Desrochers, G.	3,040 20	
Desrosiers, J. H.	4,440 00	
Diguer, H.	3,603 12	
Dompierre, A.	3,978 00	
Donnell, R. J.	5,340 00	
Drolet, J. A.	4,740 00	
Drummond, J.	3,310 44	
Dunse, F. J.	3,603 12	
Edmonds, C. C.	3,941 00	
Edwards, J. W.	3,378 00	
Emond, J. C.	3,480 00	4,164 64
Evans, D. H. L.	3,840 00	588 30
Fagan, B. A.	3,603 12	
Fawcett, W. L.	4,440 00	
Fitzgerald, J.	3,040 20	
Fonberg, R. S.	3,000 00	2,545 14
Fournier, E.	3,040 20	
Fournier, G.	3,040 20	
Fraser, H.	3,603 12	
Freeze, D. A.	4,500 00	2,134 78 1,100 00*
Gamble, C.	3,040 20	
Gardner, E. A.	6,300 00	620 78
Garland, H.	3,840 00	
Genest, J. F. G.	3,180 00	
Glennie, J. O.	3,180 00	
Gorman, E. J.	3,603 12	
Gorman, M. J. (July 30)	3,265 40	
Gorman, R. J.	3,180 00	
Goulet, E.	3,040 20	
Gratton, L.	3,603 12	
Griffard, F.	3,040 20	
Groslouis, A.	3,152 76	
Hall, W. G. T.	3,603 12	
Hamel, F. O.	5,280 00	
Hamilton, G. R.	4,080 00	
Hanley, Jas.	3,152 76	
Heisler, J. A.	4,380 00	
Hermans, S.	3,180 00	
Hoolahan, E.	3,378 00	
Houghton, W. R. J.	3,378 00	
Humphrys, B. A.	3,480 00	
Humphrys, W. K.	3,660 00	
Hunter, P. S.	4,440 00	
Ingram, W. R.	3,152 76	
Isnor, C. L.	3,310 44	
Issalys, J.	3,660 00	
Jackson, A.	3,378 00	
Jackson, T. N.	4,053 60	
Jehu, G.	3,152 76	
Joanisse, D.	3,940 92	
Joly, L.	3,603 12	
Jordan, G. E.	3,715 80	
Jourdain, C.	3,840 00	
Keefer, A.	4,080 00	
Kemp, J. O.	4,440 00	
Kennedy, J. A.	3,040 20	
King, N.	3,378 00	
Kingsley, A. G. A.	3,540 00	
Kitchen, J. M.	6,300 00	
Kuszewski, Z.	4,440 00	
Labelle, L.	3,152 76	
Lagace, P.	3,490 56	
Lalley, P.	3,378 00	
Lamont, J.	3,941 00	
Landriault, E. J.	3,152 76	
Laporte, R.	3,378 00	
Laroche, L.	3,603 12	
Larose, A.	3,040 20	
Latour, F. P.	3,420 00	
Laurin, P. E.	3,490 56	
Laverdiere, R.	3,040 20	
Leblanc, D. A.	3,180 00	
Leclerc, J. C.	3,120 00	

	Salary or wages rate	Travelling expenses
Lefort, G. H.	3,420 00	
Lemay, H.	3,152 76	
Letang, A.	3,152 76	
Letourneau, B.	3,480 00	
Lyon, R. W.	3,760 84	
MacLean, J. F.	3,840 00	
Marshall, F. S.	3,480 00	
Martineau, P. R.	3,480 00	
Maser, H. L.	3,420 00	
Mayer, L.	3,603 12	
Mayer, O. (Nov. 24)	3,603 12	
McDonald, D. L. (Jan. 1)	4,740 00	
McDougall, A. C.	4,200 00	808 07†
McDougall, J. A.	3,180 00	
McGinn, M.	3,152 76	
McLean, R. J.	3,597 48	
McMinn, J. R.	3,603 12	
McWade, A.	3,300 00	
Mercer, J. W.	3,000 00	
Merrill, H. W.	4,440 00	
Michaud, J. A.	3,040 20	
Michel, M.	3,828 36	
Milligan, C. N.	3,828 36	
Mills, A. K.	5,700 00	1,483 44
Monette, R.	3,480 00	2,163 44
Moores, E. C.	4,166 16	
Morin, H. J.	4,740 00	
Morin, V.	3,152 76	
Nelles, R. C.	3,828 36	
Norris, E. V. (Oct. 1)	3,265 40	
Noseworthy, A.	3,040 20	
Otter, E. J.	3,040 20	
Ouellette, J. R.	3,420 00	
Parkes, E.	3,378 00	
Parkinson, E. (Mar. 28)	4,440 00	
Payette, R.	3,040 20	
Paynter, H. A.	3,300 00	
Picher, A.	3,040 20	
Pickering, L. G.	3,715 80	
Pilon, J.	3,603 12	
Popert, H.	4,053 60	
Porter, J.	3,420 00	
Potvin, A.	3,378 00	
Powell, T. F.	3,715 80	
Pritchard, G. B.	3,480 00	
Quinn, J.	3,040 20	
Racicot, W.	3,603 12	
Ramage, J.	3,180 00	3,565 75
Regan, J.	3,152 76	
Reid, H.	3,040 20	
Renaud, A.	3,603 12	
Richardson, M.	3,603 12	
Rocheleau, J.	3,490 56	
Rose, A. E.	3,378 00	
Rose, R.	3,040 20	
Rouleau, R. J. P.	3,060 00	
Rousse, E.	3,152 76	
Rowland, D. C.	3,480 00	
Rump, T. R.	4,053 60	
St. Aubin, O.	3,715 80	
Sales, W. T.	3,490 56	
Schoenherr, E. J.	3,300 00	
Scott, J.	3,040 20	
Shea, P. J.	3,941 00	
Sherar, C. H.	3,420 00	
Simard, R.	5,020 00	
Simpson, G. W.	3,180 00	
Sinclair, D. D.	3,480 00	1,078 59
Slack, D. W.	3,378 00	
Smith, J. W. B. (including sessional allowance, $50 per month)	3,527 52	
Smith, L. W. J.	3,120 00	
Smith, W. L.	4,800 00	
Stanton, J. A.	4,440 00	
Steele, R.	4,080 00	
Sterling, J.	4,740 00	789 95
Stuart, P. C.	3,715 80	
Thompson, J. W. D.	3,780 00	
Thompson, N. L.	4,200 00	
Thorburn, D. L. (less living quarters, $360) (Dec. 18)	3,300 00	
Toomey, R. E.	3,603 12	
Trudel, G.	3,040 20	
Walden, J. G. L.	4,080 00	
Walker, H.	3,378 00	
Watley, F.	3,603 12	
Watts, C. T.	3,660 00	
Webster, A. A.	5,280 00	
Wells, A. V.	4,080 00	
Wells, L. S. W.	3,660 00	1,078 20
Weyerman, F. H.	3,120 00	
Whitford, J. H.	4,440 00	
Wild, G. A.	3,540 00	
Wilkinson, S.	3,152 76	
Wing, A.	3,715 80	
Winter, R. (Feb. 1)	4,860 00	874 30
Wood, S. J. (Jan. 21)	4,080 00	
Wright, A. B.	5,040 00	3,254 35
Wright, G.	3,840 00	

† Isolation allowance.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Bigaouette, G. O.	$ 739 90
Halsall, J. E.	1,170 39

ENGINEERING BRANCH

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Blais, R., Chief Engineer	$ 10,000 00	
Adam, J. A.	3,840 00	$ 1,069 57
Allison, L. M.	4,080 00	1,095 95
Anderson, A. A.	6,000 00	{ 714 43 515 44*
Anderson, E. H.	3,180 00	972 05
Anderson, G. B.	5,700 00	{ 1,055 10 910 19*
Bance, H. (Dec. 1)	4,200 00	
Barker, S. D.	3,180 00	
Barrette, A. O.	4,080 00	775 07
Bartlett, L. H.	3,480 00	1,803 95
Barwood, E. H.	3,180 00	
Betts, W. H.	3,840 00	1,269 24
Bisson, J. L.	6,600 00	
Blanchard, A. F.	4,080 00	769 80
Bolduc, P. E.	3,480 00	1,018 82
Bonaventure, J. E.	5,700 00	616 35
Boughner, J. W.	4,800 00	
Boyd, R. R.	3,480 00	802 90
Bright, J. E.	3,480 00	1,235 77
Brophy, G. P.	3,480 00	
Brousseau, E. J. C.	3,780 00	
Brown, G. M.	5,700 00	1,070 00
Brunelle, P. E.	3,840 00	808 63
Brunet, L.	5,340 00	
Buckle, C. W.	3,600 00	802 08
Burbidge, G. H.	5,700 00	
Bureau, U. (including annual rental value of house, $240)	3,840 00	
Burgess, G. A.	3,540 00	
Burrows, W. W.	3,180 00	
Burton, T. B.	3,000 00	
Carmichael, J. W.	3,840 00	
Carwardine, B.	5,700 00	
Chevalier, J. P.	3,660 00	1,415 55
Clarke, G. T.	4,080 00	990 83
Corby, A. D.	3,480 00	1,241 89
Cote, J. H. A.	3,120 00	
Coutlee, W. F.	3,480 00	
Cox, O. S.	6,300 00	552 67
Craig, A. (Sept. 5)	3,900 00	
Crookshank, A. R.	4,200 00	727 67
Cunningham, J. F.	4,740 00	{ 925 65 888 23*
Currie, C. W.	3,840 00	505 66
Davidson, R.	3,180 00	
Davies, C. L.	3,120 00	688 45
Decary, A. R.	6,600 00	1,035 70
Dennis, J. S. (Feb. 15)	3,246 84	
Dickinson, J.	3,480 00	
Dilly, W. B.	3,000 00	676 50
Egan, E. J.	4,080 00	1,255 68
Elliot, L. B.	5,040 00	
Ewing, W. C.	5,040 00	
Fairfull, P. F. (including annual rental value of house, $390)	3,480 00	
Faulkner, C. F. P.	4,080 00	874 71
Feeney, J. F.	3,300 00	1,127 11
Fitzgerald, F. J.	3,180 00	962 35
Fowlie, C. W.	3,480 00	1,196 96
Gagnon, A. H.	3,660 00	2,085 71
Gagnon, J. E.	5,100 00	
Gates, J. H.	3,060 00	
Gilbert, E. V.	4,740 00	1,656 04*
Gillis, H. D.	4,740 00	1,168 24
Gilmore, W. J.	3,960 00	
Girard, J. T. F. (Aug. 11)	3,000 00	
Goodspeed, F. G.	7,200 00	2,214 29
Gregory, A. W.	4,440 00	594 81
Grimble, W. G.	3,120 00	
Hall, G. L.	3,840 00	
Henderson, R. P.	5,040 00	
Hill, H. G.	3,136 57	
Hirst, T.	3,300 00	
Holmes, D. G. (including annual rental value of house, $300)	3,120 00	
Jeffery, C. C.	4,440 00	
Johnston, W. J.	6,300 00	2,345 37
Joncas, J. R. L. (June 12)	3,960 00	
Kellett, J. E.	4,440 00	1,382 83
Kellie, G. E.	3,450 00	
Kelly, C. D.	3,000 00	
Kelly, J. F.	4,080 00	
Keyt, W. E.	4,440 00	
Lacasse, J. A.	3,480 00	1,862 20
Laferriere, R. A.	4,080 00	1,999 98
Laframboise, M.	3,060 00	
Lajoie, G.	4,440 00	
Lambert, J. B. (including $600 terminable allowance)	4,680 00	
Lamontagne, J. H. (including annual rental value of house, $180)	3,300 00	
Lamoureux, G.	4,080 00	1,339 38
Lamoureux, M.	4,080 00	1,325 60
Laniel, J. A.	5,700 00	1,467 95
Lapointe, R. J.	3,060 00	
LaRochelle, L. P.	4,740 00	659 88
Latraverse, N.	3,480 00	1,070 35
Laycraft, N. E.	4,080 00	
LeBel, M.	4,080 00	1,285 22
LeBlanc, J. E.	3,180 00	1,409 26
Lewis, D. R.	3,660 00	2,902 59
Logie, H. R.	3,480 00	
Logue, W. G.	3,660 00	
Loignon, B. H. (Sept. 1)	3,900 00	
Lucas, J. W.	4,380 00	
Lundman, E. A. W.	3,480 00	614 00
MacDonald, A. E.	3,060 00	
MacDonald, A. J.	3,660 00	583 66‡

	Salary rate	Travelling expenses
MacIntosh, J. R.	3,180 00	
MacKean, J. L.	3,120 00	900 40
MacLean, C. S.	3,720 00	1,702 61
MacMillan, J. S.	3,480 00	1,047 16
MacTavish, W. I.	3,480 00	
Manchester, D. E.	4,080 00	968 62
Marion, E. P.	3,480 00	1,852 31
Martin, G. E.	6,600 00	
Matheson, C. S.	3,180 00	
Matheson, D. W.	3,757 42	
Mathieson, J. R.	4,080 00	
McAllister, C. D.	5,040 00	
McDonald, D. H.	5,340 00	
McKay, D. W.	3,840 00	992 27
McLaren, L. G.	5,040 00	2,257 94
McLellan, J. J. G.	4,080 00	
McLennan, T. B.	3,120 00	
Meade, J. C. (Apr. 1)	3,840 00	1,168 97
Mellish, J. F.	5,040 00	
Mellor, W. A.	3,000 00	
Menard, J. R.	3,660 00	2,359 24
Milavsky, D. S.	3,300 00	700 51
Millar, G.	4,740 00	
Miller, H. E.	4,440 00	881 97
Mineau, A. T.	4,080 00	
Montague, T. M.	4,080 00	2,376 06
Moore, W J.	3,840 00	940 86
Morgan, C. W.	4,440 00	997 07
Morton, K. W.	6,300 00	1,057 05
Mosher, P. D.	4,080 00	1,333 87
Newcomen, T.	4,080 00	951 89
Nicholson, R. H.	4,080 00	
O'Meara, A. P.	3,480 00	
Paget, A. E.	3,300 00	605 80
Partridge, J. K.	5,040 00	1,003 91
Patriquen, F. A.	3,840 00	1,635 60
Phomin, B. L.	3,840 00	644 70
Picard, M. A.	3,300 00	1,091 02
Plummer, W. E.	3,660 00	
Prior, W. D.	3,840 00	
Range, G. N.	3,840 00	562 14
Robertson, A. W. A. .	3,120 00	
Robertson, W. F.	3,300 00	
Ross, J. A.	4,080 00	783 45
Ross, N. (including annual rental value of house, $300)	3,480 00	
Rous, R. C. (including $300 terminable allowance)	4,680 00	
Rowbotham, A. E.	3,480 00	
Roy, L. de B.	4,080 00	
Ryan, W. W.	3,120 00	796 70
Saint, J. B.	3,480 00	1,035 60
St. Cyr, H.	3,000 00	
St. Laurent, A. A.	4,620 00	551 26
Samson, J. P.	3,300 00	
Scarabelli, R. J.	3,120 00	
Scrimgeour, L. D. (Mar. 1)	3,180 00	
Scroggie, G. N.	4,140 00	1,214 13
Smith, F. G.	5,040 00	
Smith, G. E.	4,200 00	2,087 16
Smith, G. R.	3,180 00	
Steiman, M. I.	3,480 00	
Stott, H. R.	3,120 00	
Sutherland, D. H.	3,660 00	
Tapley, A. G.	5,040 00	
Theriault, J. H.	4,440 00	2,140 79
Thexton, R. D.	4,080 00	1,693 98
Thompson, D. P.	3,120 00	
Thurber, G. H.	5,700 00	
Tracey-Gould, A. V. (Apr. 1)	4,200 00	
Trudeau, L. G.	5,700 00	1,514 81
Valiquet, J. P.	5,700 00	
Villandre, J. A.	3,000 00	2,115 10
Vogin, J. M.	4,440 00	
Walkey, A. W.	4,200 00	{ 1,206 70 ; { 1,479 26* ,
Ward, W. A.	4,080 00	
Webster, A.	4,080 00	1,340 48
Webster, J. G.	3,300 00	807 44
Wellner, L. E.	3,300 00	815 95
White, C. E.	3,660 00	2,096 26
Wilks, E. F.	3,720 00	1,052 62
Wilson, J. M.	6,300 00	1,218 78
Wood, A. R.	4,080 00	678 65

‡ Living allowance.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Berry, K. C. .....$	728 92
Borrie, G. C.	2,187 69
Cockburn, J. C. ...	865 00
Cox, H. G.	707 89
Decarie, H. F. J. ..	740 36
Harrison, R. P.	635 16
Kennedy, R. C. ..	1,762 25
Lemire, G.	531 23
Lenoski, W. J.	586 49
Mackenzie, J. W. .	1,644 11
Olmstead, B. R. ..	800 40
Prentice, L.	2,103 52
Rosenstock, B.	557 97

Suppliers receiving $10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Acadia Gas Engines, Limited, Bridgewater, N.S., $13,013.34; Ahearn & Soper Company, Limited, Ottawa, $110,338.50; Allan & Viner Construction Company, Limited, Vancouver, $38,243.16.

B.C. Electric Railway Company, Limited, Vancouver, $101,659.40; L. E. Baker & Company, Limited, Yarmouth, N. S., $25,417.56; Barry Sheet Metal Co., Ltd., Edmonton, $16,988.77; James Beaton & Sons, Winnipeg, $16,174; Beaver Lumber Company, Limited, Winnipeg, $11,997; British American Oil Company, Limited, Toronto, $65,605.02; Stanley G. Brookes, Ottawa, $24,087.61; Builders Sales, Limited, Ottawa, $32,281.22.

City of Calgary, Alta., $13,920.62; Campbell Steel & Iron Works, Limited, Ottawa, $22,811.32; Canada Cement Company, Limited, Montreal, $31,348.22; Canada Creosoting Company, Limited, Montreal, $101,073.83; Government of Canada—Federal District Commission, $18,556.53; Canada Paint & Contracting Company, Victoria, $21,952.96; The Canadian Fairbanks Morse Company, Limited, Montreal, $18,295.67; Canadian General Electric Co., Limited, Toronto, $25,515.42; Canadian National Railways, Montreal, $37,901.82; Canadian Pacific Air Lines, Limited, Montreal, $29,201.82; Canadian Public Booth Company, Limited, Arnprior, Ont., $240,647.82; Carriere Gravel, Ltée., Quebec, $10,498.28; Carriere St. Maurice, Incorporée, Trois-Rivières, Que., $16,488.29; Chantier Maritime de St. Laurent, Limitée, St. Laurent, Que., $13,816.61; M. R. Chappell, Sydney, N.S., $20,304.73; Commercial Displays, Limited, Toronto, $13,715.92; Conger Lehigh Coal Co., Limited, Toronto, $27,318.63; J. E. Copeland Co., Limited, Ottawa, $23,185.18; Cordage Distributors, Limited, Montreal, $11,240.45; Crane Limited, Montreal, $29,263.02; M. N. Cummings, Westboro, Ont., $69,776.89; Jas. C. Curry, Cartage, Ottawa,, $14,537.

Daigle & Paul, Limited, Montreal, $29,523.26; Daniels & Mannard, Limited, Montreal, $22,730.19; Thomas D'Arcy's Transfer, Ottawa, $18,109; Darling Brothers, Limited, Montreal, $14,036.27; Davie Shipbuilding & Repairing Co., Limited, Lauzon, Que., $17,397.93; L. De Apollonia, Windsor, Ont., $11,259.17; Diethers, Ltd., Vancouver, $18,884.94; Dominion Electric Protection Company, Ottawa, $10,120.65; C. J. Dryden Co., Limited, Westmount, Que., $10,188; Duford, Limited, Ottawa, $44,568.63; Dustbane Products, Limited, Ottawa, $19,931.79.

T. Eaton Co., Limited, Toronto, $26,373.08; W. G. Edge, Limited, Ottawa, $16,350.57; City of Edmonton, $29,568.24; Evans, Coleman & Evans, Limited, Vancouver, $12,513.41; C. A. Fraser Cartage & Storage Co., Toronto, $15,314.61; Fraser River Pile Driving Co., Ltd., New Westminster, B.C., $16,468.54.

Frank Gagne, Campbell River, B.C., $28,750.21; John M. Garland, Son & Company, Limited, Ottawa, $28,964.10; Gilley Bros., Limited, New Westminster, B.C., $22,134.69; Gorman's, Limited, Edmonton, $12,085.38; Geo. C. Graves Construction Company, Limited, Ottawa, $169,279.48; William Greenlees, Vancouver, $10,972.36; Grenier & Barro, Montreal, $37,567.84.

James C. Haddow, Edmonton, $10,000.63; A. E. Hanley & Co., Montreal $14,008.21; Hayward Lumber Co., Ltd., Edmonton, $13,935.39; Hickey & Aubut, Incorporated, Montreal, $13,803.30; Home Oil Distributors, Limited, Vancouver, $26,399.27; Horie-Latimer Construction Co., Ltd., Vancouver, $11,413; F. D. Howie Construction, Limited, Toronto, $14,998.58; Hube Electric Co., Regina, $13,167.84; Hudson's Bay Co., Edmonton, $14,714.16; Hydro-Quebec, Montreal, $80,293.66; Hygiene Products, Limited, Montreal, $27,391.96.

Imperial Oil, Limited, Toronto, $67,619.28; Imperialle Fuels, Ltd., London, Ont., $15,851.43; Independent Coal and Lumber Co., Ltd., Ottawa, $715,345.19; Insulation Products, Ottawa, $12,742.87; Irving Oil Co., Ltd., Saint John, N.B., $12,646.89; Eugene Jinchereau, Quebec, $12,408.12; Martin Kiely Company, Ltd., Montreal, $17,916.26; R. E. Knight, Halifax, $10,978.38; Kummen-Shipman Electric Limited, Winnipeg, $19,797.

Lucien Lachapelle, Sorel, Que., $19,478.43; Emilien & Paul Lafortune, Joliette, Que., $10,338.30; LaFrance Fire Engine and Foamite, Limited, Toronto, $10,446.49; T. Landry, Limited, Ottawa, $29,822; H. D. Layfield & Co., Vancouver, $10,630.30; Jos. A. Likely, Limited, Saint John, N.B., $47,963.56.

Macdonnell & Conyers, Ottawa, $30,675.30; Manitoba Engineering Co., Ltd., Winnipeg, $12,388.50; Manitoba Power Commission, Winnipeg, $12,247.69; Marchand Electrical Company, Limited, Ottawa, $20,799.51; Maritime Electric Co., Limited, Charlottetown, $14,328.20; Marshall-Wells Co., Limited, Edmonton, $15,670.39; Evan S. Martin, Toronto, $38,385.09; Martlin & Lawry, Limited, Hamilton, Ont., $10,282; Masco Electric Company, Limited, Toronto, $10,843.06; McBain & Jack, Winnipeg, $13,561.70; W. H. McDiarmid Construction Co., Regina, $13,341.90; Geo. D. McLean and Associates Ltd., Vancouver, $18,085; McLennan, McFeeley & Prior, Limited, Vancouver, $10,152.61; C. M. Miners Construction Co., Ltd., North Battleford, Sask., $11,985.71; The Monarch Lumber Co., Limited, Rosthern, Sask., $14,030.11; City of Montreal, $41,904.90; Mooney Construction Co., Saint John, N.B., $15,682.30; Adelard Moras, Gentilly, Que., $14,575.93; Barney Mosher, Liverpool, N.S., $10,436.55; Murphy-Gamble, Limited, Ottawa, $13,875.61.

National Petroleum, Ltd., Montreal, $202,750.03; The City of New Westminster, B.C., $10,146.52; Northern Electric Company, Ltd., Montreal, $40,563.38; Northern Transportation Company, Ltd., Edmonton, $20,308.86; Nova Scotia Light & Power Co., Ltd., Halifax, $35,451.34.

Office Machine & Furniture Company, Montreal, $43,391.31; Office Specialty Manufacturing Co., Ltd., Newmarket, Ont., $115,317.23; The Ontario Hughes-Owens Co., Limited, Ottawa, $14,831.92; Otis-Fensom Elevator Co., Ltd., Hamilton, Ont., $138,194.14; The City of Ottawa, $154,778.46; Ottawa Hydro-Electric Commission, Ottawa, $132,421.85; Ottawa Light, Heat and Power Co., Ltd., Ottawa, $300,149.33; Ottawa Plumbing & Heating, Ltd., Ottawa, $29,613.88; Ottawa Typewriter Co., Limited, Ottawa, $22,694.07.

Pacific Pile Driving Co., Ltd., Victoria, $13,474.58; Parkdale Manufacturing Co., Ottawa, $46,529.89; A. Pickard & Co., Ltd., Charlottetown, $26,530.46; The Pictou Foundry and Machine Company, Limited. Pictou, N.S., $12,939.53; H. H. Popham & Company, Limited, Ottawa, $77,915.47; John C. Preston, Limited, Ottawa, $111,487.01; City of Quebec, $32,027.30; Quebec Coal Co., Limited, Quebec, $12,042.70; Quebec Power Co., Quebec, $25,999.34.

Redfern Construction Company, Limited, Toronto, $15,311.53; City of Regina, $18,091.87; Wm. Robertson & Son, Limited, Halifax, $31,453.28; Rogers (Montreal), Ltd., Montreal, $123,104.80; Richard & B. A. Ryan, Limited, Montreal, $13,891.

Saillant & Fils, Enrg., Montreal, $12,932.71; W. D. St. Cyr, Hull, Que., $22,632.47; City of Saint John, N.B., $14,602.64; Saint John Iron Works, Limited, Saint John, N.B., $16,393.26; Joseph Salter's Sons, Limited, North Sydney, N.S., $16,473; City of Saskatoon, Sask., $15,132.47; W. T. Scott, Calgary, Alta., $18,995.10; Scythes & Company, Limited, Montreal, $13,022.38; C. J. Seamer & Sons, Ltd., Vancouver, $14,092.12; Shannon Bros., Saskatoon, Sask., $25,450.22; C. Howard Simpkin, Ltd., Montreal, $18,346.96; Sorel Mill & Builders Supply, Sorel, Que., $18,004.84; Standard Iron Works, Limited, Edmonton, $28,247.82; Steel Equipment Company, Limited, Pembroke, Ont., $136,230.61; Bruce Stewart & Co., Limited, Charlottetown, $15,756.67; Norman Stewart, Hamilton, Ont., $11,069.61; Robert Strang, Ottawa, $29,094.50; Sturgeons, Limited, Toronto, $18,159.69; Sydney Engineering and Dry Dock Company, Limited, Sydney, N.S., $13,072.24.

Therien Company, Limited, Ottawa, $43,378.71; Toronto Hydro-Electric System, Toronto, $71,939.54; Toronto Terminals Railway Company, Toronto, $85,920.90; Joseph Tremblay, Montreal, $18,381.41; Turnbull Elevator Co., Ltd., Toronto, $30,445.76; Union Coal Co., Ltd., Halifax, $24,149.81; J. A. Urquhart, Limited, Parrsboro, N.S., $11,592.21; Valiquette Distributors, Ltd., Montreal, $151,040.11.

Ward & Son, Ltd., New Westminster, B.C., $18,460.94; Fred Welsh & Son, Vancouver, $23,012.81; Westeel Products, Limited, Winnipeg, $24,793.46; Weymouth Shipping Company, Weymouth, N.S., $11,691.82; Fred A. Wilson Contracting Co., Ltd., Ottawa, $27,064.33; City of Winnipeg, Hydro-Electric System, Winnipeg, $39,855.05; Winnipeg Electric Company, Winnipeg, $32,196.04; G. H. Wood & Co., Ltd., Montreal, $38,051.21.

1948-49

PUBLIC ACCOUNTS

PART II

VA

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

(including the National Film Board)

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

Pursuant to the provisions of the Public Service Re-arrangement and Transfer of Duties Act, c. 165, R.S., the following transfers affecting this Department were made during the current fiscal year. In accordance with the usual practice, these changes are reflected, as from April 1, 1948, in the Revenues, Expenditures and Open Accounts of the Departments to which the Branches or activities were transferred.

Order in Council Authority	Branch or Activity	From Minister of	To Minister of
P.C. 1929, April 29, 1948	Government Telephone and Telegraph Service excepting those in and about Ottawa	Public Works	Reconstruction and Supply
P.C. 2526, June 8, 1948	Government Telephone and Telegraph Service excepting those in and about Ottawa	Reconstruction and Supply	Transport
P.C. 2013, May 4, 1948	Civil Aviation, Meteorological and Radio Services of the Department of Transport	Reconstruction and Supply	Transport
P.C. 5307, November 15, 1948	Canadian Government Travel Bureau	Trade and Commerce	Reconstruction and Supply
P.C. 5305, November 15, 1948	Powers under National Film Act, 1939	Trade and Commerce	The Crown Hon. R. H. Winters
P.C. 5700, December 8, 1948	As listed below	Reconstruction and Supply	Trade and Commerce

Atomic Energy Control Board; Canadian Arsenals Limited; Dominion Coal Board; Eldorado Mining and Refining (1944) Limited; its subsidiary, Northern Transportation Company Limited; and its subsidiary, Northern Transportation Company (1947) Limited; Incentive Bonus to Industry; Liquidation of Contracts; National Research Council; Polymer Corporation Limited; Research and Development of Jet Engines and Aircraft; Subsidies, Production and Transportation on Iron and Steel; Trans-Canada Air Lines; War Assets Corporation.

This transfer also embraced all powers, duties and functions not included in the preceding paragraph, which were, immediately prior to January 1, 1946, vested in the Minister of Munitions and Supply.

A portion of Vote 407, Departmental Administration, was transferred to the Department of Trade and Commerce under the above authority, and a further portion to the Department of Mines and Resources in connection with the transfer to that Department, under authority of P.C. 223, January 26, 1948, of the control and supervision of the Forest Insects Control Board.

P.C. 379/1666, April 17, 1948, authorized the transfer to the Department of Mines and Resources of the administration of the assets previously acquired by this Department from Wartime Oils Limited.

NOTE.—Summaries and details in respect of the Revenues, Expenditures and Open Accounts of the National Film Board are shown separately in this section, beginning on page VA—9.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	1,444,541 07	
Demobilization and Reconversion	1,377,435 51	
		2,821,976 58

Revenues—		
Ordinary	1,098,831 72	
Special Receipts	3,500,522 81	
		4,599,354 53
Net Credit		$1,777,377 95

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[2]Loans to, and Investments in, Crown Agencies—			
(*b*) Central Mortgage and Housing Corporation	$ 47,500,000 00	$ 68,000,000 00	$115,500,000 00

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page VA—8 of this section.

REVENUES

Comparative Summary

		1948-49	1947-48
Ordinary Revenue—			
A	Return on Investments	1,079,637 46	99,972 87
B	Refunds of Expenditure	19,194 26	17,758 57
	Total Ordinary	1,098,831 72	117,731 44
Special Receipts—			
C	Refunds of Previous Years' War and Demobilization Expenditures	3,264,179 11	2,243,688 41
D	Miscellaneous War, Demobilization and Reconversion Revenues	236,343 70	4,912,957 66
	Grand Total	$4,599,354 53	$7,274,377 51

Details

Ordinary Revenue—			
A	Return on Investments:		
	Interest on debentures	1,071,361 05	
	Interest on past due balances, Home Improvement Loans Guarantee Act, c. 11, 1937	8,276 41	
			1,079,637 46
B	Refunds of Previous Years' Expenditures: Recovery of losses, Home Improvement Loans Guarantee Act, c. 11, 1937		19,194 26
	Total Ordinary		1,098,831 72
Special Receipts—			
C	Refunds of Previous Years' War and Demobilization Expenditures:		
	Surplus funds received in accordance with the provisions of Section 31 of the Central Mortgage and Housing Corporation Act, c. 15, 1945	2,160,194 42	
	Proceeds from sales of Wartime Housing Limited properties	1,103,984 69	
			3,264,179 11
D	Miscellaneous War, Demobilization and Reconversion Revenues: Proceeds from rental of Emergency Shelter properties		236,343 70
	Grand Total		$4,599,354 53

NOTE.—All revenues were received from the Central Mortgage and Housing Corporation.

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
VA–4	Stat.	Minister of Reconstruction and Supply—Salary and Motor Car Allowance	4,533 33	4,533 33	12,000 00
		CANADIAN GOVERNMENT TRAVEL BUREAU			
VA–6	460\ 627}	To assist in promoting the Tourist Business in Canada	1,125,046 00	1,104,874 29	805,391 62
		HOUSING			
VA–6	Stat.	Housing Research and Community Planning	267,152 00	267,152 00	313,957 96
VA–6	Stat.	Appraisal and Inspection Fees	36,944 32	36,944 32	28,147 09
VA–6	Stat.	Home Improvement Loans—Losses	290 15	290 15	3,336 56
VA–7	Stat.	Losses on Loans—National Housing Act, c. 49, 1938	380 00	380 00	
VA–7	Stat.	Losses on Loans—National Housing Act, c. 46, 1944, as amended	30,366 98	30,366 98	
		Expenditures: from Appropriations not required for 1948-49			38 31
		Total Ordinary	1,464,712 78	1,444,541 07	1,162,871 54
		DEMOBILIZATION AND RECONVERSION			
VA–5	407	Departmental Administration....1,145,300 87 †*Less* transferred to other Departments.....1,022,108 87	123,192 00	122,211 36	
VA–5	409	Reconstruction Projects, subject to allocation by the Treasury Board	1,000,000 00	241,805 98	591,419 21
VA–5	872	To provide for contribution towards cost of Subway at Sudbury, Ontario, to implement agreement entered into in 1939	100,000 00		
		Housing Development, including commitments of previous years—			
VA–7	410	* To provide for payments to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses	1 00		
VA–7	411	Home Conversion Plan	50,000 00		73,227 99
VA–7	412	Emergency Shelter—Administration	3,000,000 00	1,013,418 17	1,984,688 82
VA–7	413\ 869} 414	**Wartime Housing Limited Cost of moving houses from one locality to another to meet emergency shelter requirements	500,000 00		36,500,000 00
		Total Demobilization and Reconversion	4,773,193 00	1,377,435 51	39,149,336 02
		Grand Total	$ 6,237,905 78	$ 2,821,976 58	$40,312,207 56

* Complete title is shown in the following details.
** Transferred to "Loans to, and Investments in, Crown Agencies", see Open Accounts, page VA–8.
† Details are shown under the vote.

Salary of Minister, Hon. R. H. Winters, Salaries Act, c. 24, 1944 ..... **$ 3,777 78**
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931 ..... **$ 755 55**

The above amount was for the period November 15, 1948 to March 31, 1949.

Hon. R. H. Winters received travelling expenses of $1,151.95 which were charged to Vote 407.

Vote 407 Departmental Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	827,492 00	110,192 00	110,192 00
Allotted from Vote 85, Salaries, etc.	135,308 87		
Travelling Expenses and Living Allowances	75,000 00	5,000 00	4,741 99
Advertising and Publicity	10,000 00		
Telephones, Telegrams and Postage	35,000 00	2,500 00	2,441 33
Printing, Stationery and Office Equipment	15,000 00	3,000 00	2,869 33
Freight, Cartage and Express	5,000 00	300 00	200 91
Professional and Special Services and Expenses	15,000 00	2,000 00	1,630 35
Rent, Light and Heat	2,500 00		
Miscellaneous	25,000 00	200 00	135 45
	1,145,300 87		
Less: Transferred to Department of Mines and Resources, T.351816 B., April 16, 1948 .. 17,000 00†			
Transferred to Department of Trade and Commerce, T.371870 B., May 10, 1949 . 1,005,108 87*			
	1,022,108 87		
	$ 123,192 00	$ 123,192 00	$ 122,211 36

†See Department of Mines and Rosources, page M—53.
*See Department of Trade and Commerce, page Y—22.

As at March 31, 1949, there were 36 temporary salaried employees being paid from this vote.

Vote 409 Reconstruction Projects, subject to allocation by the Treasury Board

	Estimates	Allotments	Expenditures
Cost of Surveys:			
A Red Deer Diversion Project		125,000 00	116,805 98
B South Saskatchewan River Project		125,000 00	125,000 00
Unallotted		750,000 00	
	$1,000,000 00	$1,000,000 00	$ 241,805 98

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

AB T.365669B., of January 14, 1949, approved payment for surveys and engineering work through the Department of Agriculture. A distribution of expenditures follows: (A) salaries and wages, $69,017.41; travelling expenses, $40,126.23; repair and upkeep of equipment, $5,045.91; materials and supplies, $1,119.90; miscellaneous, $1,504.53; (B) salaries and wages, $58,079.41; travelling expenses, $33,405.08; technicians' fees, $5,576.10; land and buildings, $17,204.32; rental, repair and upkeep of equipment, $7,306.14; materials and supplies, $1,740.57; miscellaneous, $1,688.38.

Expenditures on these projects to date were: (A) $328,470.83; (B) $380,806.64.

Vote 872 To provide for contribution towards cost of Subway at Sudbury, Ontario, to implement agreement entered into in 1939 ..... **$ 100,000 00**
Expenditures ..... **nil**

CANADIAN GOVERNMENT TRAVEL BUREAU

Votes 460 and 627 To assist in promoting the Tourist Business in Canada

		Estimates	Allotments	Expenditures
	Salaries	91,496 00	119,496 00	118,405 48
	Allowances	1,047 00	1,047 00	83 05
A	Printing, Stationery and Office Equipment	20,000 00	22,000 00	14,466 42
	Travelling Expenses	10,000 00	9,200 00	7,575 12
	Telephones, Telegrams and Postage	2,500 00	2,500 00	2,374 68
	Sundries	4,390 00	5,190 00	4,855 64
B	Advertising and Publicity	787,000 00	821,000 00	814,970 23
C	Publications	208,613 00	144,613 00	142,143 67
		$1,125,046 00	$1,125,046 00	$1,104,874 29

As at March 31, 1949, there were 52 salaried employees being paid from this vote, of whom 17 were permanent and 35 temporary.

An advance of $200.75 for travelling expenses was made in 1947-48 by the Department of Trade and Commerce, to H. F. Seabrook, who subsequently left the service, and of this amount $179.31 has been accounted for. The balance of $21.44 is still outstanding.

A Includes payments to the Department of Public Printing and Stationery of $13,757.97.

B Includes payments to Cockfield, Brown & Co., Ltd., Montreal, of $737,750.23; and to the National Film Board of $76,192.08.

C Includes payments to the Department of Public Printing and Stationery of $141,845.16.

HOUSING

NOTE.—Expenditures under this heading represent reimbursement to the Corporation under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945, for payments made under the authorities quoted.

Housing Research and Community Planning—National Housing Act, c. 46, 1944, as amended ..... **$ 267,152 00**

Expenditures were made under authority of section 30 of an Act to amend the National Housing Act, 1944, c. 61, 1946, which states that "it shall be the responsibility of the Corporation to cause investigations to be made into housing conditions and the adequacy of existing housing accommodation in Canada or in any part of Canada and to cause steps to be taken for the distribution of information leading to the construction or provision of more adequate and improved housing accommodation and the understanding and adoption of community plans in Canada."

Appraisal and Inspection Fees—National Housing Act, c. 46, 1944, as amended ..... **$ 36,944 32**

Section 7 of an Act to amend the National Housing Act, 1944, c. 61, 1946, states that the Central Mortgage and Housing Corporation may agree with an approved lending institution to meet certain travelling expenses incurred in the making of joint loans under Parts I, II and III of this Act for the construction of houses on farms or in small or remote communities designated by the Corporation.

Home Improvement Loans—Losses, Home Improvement Loans Guarantee Act, c. 11, 1937. **$ 290 15**

The Act guarantees lending institutions against losses sustained on defaulted home improvement loans, but stipulates that the government liability in this regard shall not exceed 15 per cent of the aggregate amounts of home improvement loans made by any such approved lending institution.

Gross expenditures amounted to $290.15 but $19,194.26 was received from debtors in default and credited to Ordinary Revenue—Refunds of Previous Years' Expenditures and a further amount of $8,276.41, representing interest on past due balances, was received and credited to Ordinary Revenue—Return on Investments.

Losses on Loans—National Housing Act, c. 49, 1938 ..... $ 380 00

Section 4 of the Act states that losses sustained as a result of joint loans shall be shared proportionately by His Majesty and the lending institution and, in addition, guarantees the lending institution against such losses up to an amount not to exceed 20 per cent of the aggregate amounts of its share of the loans.

Losses on Loans—National Housing Act, c. 46, 1944, as amended ..... $ 30,366 98

Section 4 of the Act states that losses sustained as a result of joint loans shall be shared proportionately by His Majesty and the lending institution and, in addition, guarantees the lending institution against such losses up to an amount not to exceed 15 per cent of the aggregate amounts of its share of the loans.

Vote 410 Housing Development, including commitments of previous years—To provide for payments of amounts owing under guarantees pursuant to Item 571 of Schedule A to the Appropriation Act No. 5, 1947 (and pursuant to corresponding items in previous Appropriation Acts) to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses, such payments to be made out of unappropriated moneys in the Consolidated Revenue Fund .. $ 1 00
Expenditures ..... nil

No payments were made under the above authority.

Vote 411 Housing Development, including commitments of previous years—Home Conversion Plan ..... $ 50,000 00
Expenditures ..... nil

Vote 412 Housing Development, including commitments of previous years—Emergency Shelter—Administration 3,000,000 00
Expenditures $1,013,418 17

P.C. 9439, December 19, 1944 enacted the Emergency Shelter Regulations. A national organization was established to explore all means of providing temporary and emergency accommodation for families suffering hardship through lack of shelter. Frequently accommodation can be secured but substantial expenditures must be made to render it suitable for occupancy by a family. Where these expenditures impose an unreasonable burden upon a particular municipality, assistance is provided by participating in the necessary capital expenditures. The administrative expenses incurred by the Emergency Shelter Administration are payable from this vote.

Payments amounting to $1,013,418.17 were made to Central Mortgage and Housing Corporation and rental revenue derived from the Emergency Shelter Program, amounting to $236,343.70, was received through that Corporation and credited to Special Receipts—Miscellaneous War, Demobilization and Reconversion Revenues.

Vote 414 Housing Development, including commitments of previous years—Cost of moving houses from one locality to another to meet emergency shelter requirements .. $ 500,000 00
Expenditures ..... nil

Comparative Statement of Accounts Receivable

All accounts receivable of this Department were in respect of appropriations and services transferred during the current fiscal year to the Department of Trade and Commerce—see page Y—24.

OPEN ACCOUNTS

		Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[2] Loans to, and Investments in, Crown Agencies					
	(b) Central Mortgage and Housing Corporation—				
A	(i) Capital	25,000,000 00			25,000,000 00
B	(ii) Loans	22,500,000 00	68,000,000 00		90,500,000 00
		$ 47,500,000 00	$ 68,000,000 00		$115,500,000 00

A This represents the Crown's Investment in the capital of the Corporation.

B This relates to two loans as follows:

(1) P.C. 693, February 24, 1948 and P.C. 382, January 27, 1949, approved advances pursuant to section 23 of the Central Mortgage and Housing Corporation Act, c. 15, 1945, and provided that such advances be made in multiples of $500,000 and, subject to section 24 of the Act, be evidenced by debentures maturing between 20 years and 20 years and 3 months from the date of such advances. Advances during the current fiscal year under the authority amounted to $7,000,000 and to date to $29,500,000. Interest at the effective rate of 2¾ per cent on advances to September 30, 1948, and 3 per cent on those made subsequent to that date, is payable annually. In this connection, an amount of $646,712.75 was received and credited to Ordinary Revenue—Return on Investments.

(2) Section 6 of an Act to amend the National Housing Act, 1944, c. 63, 1948, authorizes advances to the Corporation out of moneys appropriated by Parliament for that purpose. The amounts so provided and the net requirements are as follows:

Votes 413 and 869 Housing Development, including commitments of previous years—Wartime Housing Limited	**65,000,000 00**
Expenditures	**$ 61,000,000 00**

These advances are made in multiples of $1,000,000 and are evidenced by debentures. Principal payments are to be made annually at the rate of 2½ per cent on 40 year debentures and 2 per cent on 50 year debentures. Interest at the rate of 2 per cent per annum on the outstanding balance is payable annually. An amount of $424,648.30 in this respect was received and credited to Ordinary Revenue—Return on Investments.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

This list contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was $500 or over.

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Boyer, M., Deputy Minister	$10,000 00		Evans, G. R.	4,440 00	
Armstrong, H. E. (to Dept. of Transport, Oct. 1)	3,900 00		Fairlie, J. W.	5,040 00	
Boulter, J. H.	5,040 00		Foures, G. H.	5,040 00	
Bullock, R. W.	4,440 00		Goedike, F. B.	4,440 00	
Caswell, W. E. G.	3,000 00		Lambert, Z. (May 6)	6,000 00	
Cochrane, H. G.	6,000 00		Lea, H. W. (July 5)	7,500 00	
Cole, S. S. W.	4,440 00		Leon, B.	5,700 00	
Connery, L. B.	4,380 00		Marshall, I. M.	5,040 00	
Cooper, R. H.	5,040 00		McCallum, H. A.	4,740 00	
Dolan, D. L.	8,000 00	$ 4,753 39	O'Keefe, J. J.	3,960 00	
Elliott, R. L.	5,000 00		Stanley, N. L.	3,060 00	
Ellis, G. H.	6,000 00		Thompson, V. S.	6,600 00	
			Underwood, H. A.	3,960 00	1,154 94
			Webber, E. V. (Jan. 1)	3,000 00	
			Young, A. G.	4,560 00	

NATIONAL FILM BOARD

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures		
Ordinary		1,958,541 95
Revenues—		
Ordinary	109,831 30	
Special Receipts	22,658 85	
		132,490 15
Net Charge		$1,826,051 80

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	19,191 40	*1,161 55*	18,029 85
[13] Sundry Suspense Accounts	8 08		8 08
	$ 19,199 48	$ *1,161 55*	$ 18,037 93

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page VA—14 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Proceeds from Sales	32,933 09	31,071 49
B Services and Service Fees	50,649 91	27,415 46
C Refunds of Expenditure	5,085 74	13,994 59
D Miscellaneous	21,162 56	4,426 14
Total Ordinary	109,831 30	76,907 68
Special Receipts—		
E Refunds of Previous Years' War and Demobilization Expenditures	22,658 85	44,753 38
Grand Total	$ 132,490 15	$ 121,661 06

Details

Ordinary Revenue—			
A Proceeds from Sales: Still prints, $2,782.02; film prints and filmstrips, $29,473.26; stills catalogues, $899.50; recovered silver, $1,593.34; scrap, $924.66; miscellaneous, $2,516.40		38,189 18	
Less: Excess expenditures over sales, film productions and displays		5,256 09	
			32,933 09
B Services and Service Fees: Rental and distribution of film prints			50,649 91
C Refunds of Previous Years' Expenditures			5,085 74
D Miscellaneous: Operating Surplus—Film Production Branch (Including Work in Progress), $19,812.11; premium on exchange, $1,350.45			21,162 56
Total Ordinary			109,831 30
Special Receipts—			
E Refunds of Previous Years' War and Demobilization Expenditures			22,658 85
Grand Total			$ 132,490 15

Certified correct.
ROSS McLEAN,
Government Film Commissioner.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		National Film Board, including the Motion Picture Bureau—			
VA–10	301	General Administration	186,545 53	186,238 68	182,971 37
VA–11	302	Technical Services Administration	89,467 00	85,290 61	130,836 73
VA–11	303	Production of Films, including authority to finance temporarily work performed for other public authorities or other agencies as the public interest requires	751,521 79	737,861 03	752,485 92
VA–11	304\ 628/	Distribution of Films	831,340 00	828,372 97	897,113 12
VA–12	305	Production and Distribution of Other Visual Materials	133,980 37	120,778 66	119,590 00
		Total Ordinary	1,992,854 69	1,958,541 95	2,082,997 14
		DEMOBILIZATION AND RECONVERSION			
VA–12		Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance)—National Film Board Annual Revolving Fund	1 00		
		Grand Total	$ 1,992,855 69	$ 1,958,541 95	$ 2,082,997 14

Vote 301 General Administration

	Estimates	Allotments	Expenditures
Salaries	159,443 00	160,943 00	160,943 00
Allotted from Vote 85, Salaries, etc.	5,102 53	5,102 53	5,102 53
Telephones, Telegrams and Postage	2,500 00	1,900 00	1,879 16
Express and Freight	500 00	350 00	343 08
Printing, Stationery and Office Equipment	6,000 00	3,440 00	3,429 82
Travelling Expenses	5,500 00	5,750 00	5,532 96
Acquisition of Equipment	1,800 00	1,765 00	1,764 40
Screenings	1,400 00	1,110 00	1,099 25
Repairs and Upkeep of Equipment	1,500 00	2,225 00	2,220 66
Sundries	2,800 00	3,960 00	3,923 82
	$ 186,545 53	$ 186,545 53	$ 186,238 68

As at March 31, 1949, there were 65 salaried employees being paid from this vote, of whom 1 was permanent and 64 temporary.

Vote 302 Technical Services Administration

	Estimates	Allotments	Expenditures
Salaries	82,419 00	82,419 00	81,198 21
Allowances	48 00	48 00	
Telephones and Telegrams	1,400 00	600 00	254 63
Printing, Stationery and Office Equipment	2,000 00	1,500 00	703 22
Travelling Expenses	2,000 00	2,000 00	676 26
Maintenance of Equipment	200 00	500 00	314 07
Sundries	1,400 00	2,400 00	2,144 22
	$ 89,467 00	$ 89,467 00	$ 85,290 61

As at March 31, 1949, there were 32 salaried employees being paid from this vote, of whom 13 were permanent and 19 temporary.

Vote 303 Production of Films, including authority to finance temporarily work performed for other public authorities or other agencies as the public interest requires

		Estimates	Allotments	Expenditures
	Non-theatrical Films—			
	Interpretive Films	70,000 00	82,177 00	81,534 07
	Films for Rural Audiences	30,000 00	25,732 00	25,660 69
	Animated Films	35,000 00	31,772 00	31,166 72
	Films for School Audiences	35,000 00	58,087 00	58,067 13
	Foreign Language Program	50,000 00	30,534 00	28,557 60
	Theatrical Films—			
	World in Action	40,000 00	9,829 00	9,679 17
	Canada Carries On	120,000 00	118,863 00	117,289 64
	Newsreel Program and Screen Magazine	75,000 00	73,455 00	73,301 28
	French Language Films	120,000 00	129,979 00	129,173 76
	Acquisition of Equipment	60,000 00	82,909 00	75,947 02
	Conversion of Equipment	20,000 00	18,421 00	18,049 37
A	Music Department	20,000 00	17,020 00	16,970 47
	Library	35,000 00	40,737 00	40,535 49
	Technical Services	25,000 00	15,485 00	15,406 83
	Allotted from Vote 85, Salaries, etc	16,521 79	16,521 79	16,521 79
		$ 751,521 79	$ 751,521 79	$ 737,861 03

Expenditures charged to this vote were, initially, made from the Annual Revolving Fund.

As at March 31, 1949, there were 204 temporary salaried employees engaged in film production work.

A The expenditures represent the amount chargeable after applying credits totalling $6,845.50 for work performed.

Additional details will be found on page VA—12.

Votes 304 and 628 Distribution of Films

	Estimates	Allotments	Expenditures
Canadian Non-Theatrical (including Circuits)	388,000 00	381,300 00	381,300 00
General Distribution (including Offices)	188,000 00	190,500 00	190,444 92
United States Distribution (including Offices)	55,000 00	62,500 00	62,500 00
International Distribution (including Offices)	96,000 00	98,200 00	95,471 18
Theatrical Distribution	15,000 00	15,500 00	15,500 00
Catalogue and Other Information Materials	50,000 00	44,000 00	43,816 87
Allotted from Vote 85, Salaries, etc.	39,340 00	39,340 00	39,340 00
	$ 831,340 00	$ 831,340 00	$ 828,372 97

As at March 31, 1949, there were 175 temporary salaried employees being paid from this vote.

Living allowances were paid under the general leave and allowances regulations to the following employees stationed outside Canada in the amounts shown: G. Brown, $1,485; M. Hirst, $1,346; M. Leigh, $1,428; J. Scellen, $1,815; E. W. Scythes, $1,779; A. Sims, $1,197; V. Steacy, $782.98; E. Urquhart, $1,464.

Under authority of P.C. 87/1777 of April 23, 1948, a representation allowance in an amount not exceeding $75 per month was paid to J. P. R. Golightly, London, England, who received $852.82.

The following employees of organizations participating in circuit work on a joint basis received travelling expenses of $500 or over: K. E. Albertine, $656.38; H. J. Gillies, $734.67.

Fees of $500 or over were paid as follows—

County Federations of Agriculture, Province of Ontario:

Frontenac, $894.24; Grey, $993.60; Haldimand, $993.60; Halton, $801.60; Hastings, $1,032; Huron, $993.60; Lanark, $1,032; Leeds, $827; Lennox and Addington, $589.50; Northumberland, $502.40; Waterloo, $792.80; Wellington, $817.60; Wentworth, $993.60.

Others:

University of Alberta, Edmonton, $600; Madawaska County School Finance Board, Edmundston, N.B., $1,320; P. M. McGibbon, Toronto, $1,542.50; Province of New Brunswick, Department of Education, $2,464; Ontario Agricultural College, Guelph, $528; Province of Saskatchewan, Department of Education, $3,520; Simcoe County (North) Night Class Program, $726.04; Simcoe County (South) Night Class Program, $726.04.

The Province of Prince Edward Island, Department of Education, was reimbursed for the services of provincial employees in the amounts shown: H. B. Chandler, $880; J. Martin, $1,595.

Travelling expenses amounting to $783.95 were paid to R. J. Hickey, Department of Education, Province of New Brunswick.

Vote 305 Production and Distribution of Other Visual Materials

	Estimates	Allotments	Expenditures
Graphics Administration, including Library	26,000 00	27,500 00	27,015 15
Photo service	49,500 00	48,000 00	43,481 05
Filmstrips	14,000 00	14,000 00	11,949 90
Displays, Posters and Publication Design	24,000 00		
Photo Posters and Gallery	12,500 00		
Display Designs		35,500 00	29,915 50
Acquisition of Equipment	2,000 00	3,000 00	2,436 69
Allotted from Vote 85, Salaries, etc.	5,980 37	5,980 37	5,980 37
	$ 133,980 37	$ 133,980 37	$ 120,778 66

Expenditures charged to this vote were, initially, made from the Annual Revolving Fund and represent charges after deductions, where applicable, of credits for work performed.

As at March 31, 1949, there were 69 temporary salaried employees in this Division.

Additional details will be found below.

DEMOBILIZATION AND RECONVERSION

Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance) —National Film Board Annual Revolving Fund $ 1 00

Expenditures nil

A transfer of $200,000 was authorized by T.350582B., March 31, 1948, and T.350582-1B., July 14, 1948, to provide working capital for the Board's activities in producing films and purchasing photographic equipment, supplies, and film prints both for its own account and for other government departments. As this sum proved to be in excess of requirements, it was later reduced to the above nominal amount.

The account was relieved of expenditures made during the year by transfers to the votes of the Board in respect of the Board's own work, or by crediting receipts in respect of work performed for other government departments and agencies. Total expenditures amounted to $2,055,005.39 and transfers and recoveries exceeded this amount by $22,502.45, which was credited to Revenue—Special Receipts.

Fees of $500 or over were paid to: G. Arthur, Montreal, $615; R. Baula, Montreal, $940; Leslie R. Bell, Toronto, $1,000; Howard Cable, Toronto, $750; Gregory Clark, Toronto, $625; F. C. Davis, Ottawa, $860; John Drainnie, Toronto, $570; L. Peterson, Toronto, $2,255; M. Prados, Montreal, $500; J. Scott, Toronto, $520; T W. Tweed, Toronto, $595.

The value of work completed, services rendered and supplies furnished during the year for which billings were made amounted to $767,744.40. Such billings, which are detailed where the amount was over $1,000, were for the accounts of the following:

Federal Government Departments and agencies—

Agriculture, $28,629.15; Auditor General's Office, $4,075.96; Bank of Canada, $1,180.76; Canadian Broadcasting Corporation, $1,953.66; Eldorado Mining and Refining (1944) Limited, $1,575.19; External Affairs, $20,126.47; Federal District Commission, $47,944.95; Fisheries, $29,556.93; Insurance, $10,565.17; Justice, $1,196; Labour, $49,210.37; Mines and Resources, $51,323.78; National Defence, $46,629.04; National Gallery of Canada, $5,796.30; National Health and Welfare, $107,579.06; National Research Council, $1,404.89; Post Office, $6,892.92; Public Works, $14,791.71; Royal Canadian Mounted Police, $1,291.08; The Secretary of State, $1,033.69; Trade and Commerce, $135,205.81; Transport, $1,205.91; Veterans Affairs, $7,229.45; miscellaneous, $4,954.06 ..... 581,352 31

Others —

Province of Alberta, $9,554.02; American Broadcasting Company, New York, N.Y., U.S.A., $1,335; Arkansas State Board of Health, Little Rock, Ark., U.S.A., $7,500; Associated Screen News Limited, Montreal, $1,033.70; Province of British Columbia, $2,262.45; British Council Film Department, London, England, $1,946.60; British Industrial Films Limited, London, England, $2,266.50; Canadian National Railways, Ottawa, $8,803.72; Cinema and General Films, London, England, $1,312.47; Columbia Pictures of Canada Limited, Toronto, $5,647.51; Crawley Films Limited, Ottawa, $6,965.39; Wm. M. Dennis Film Libraries, Los Angeles, Cal., U.S.A., $2,266.91; Dumont Television Network, New York, N.Y., U.S.A., $1,225; Educational Sound Films Limited, Wellington, New Zealand, $2,637.39; Haridix Limited, Newcastle-upon-Tyne, England, $3,415.81; International Film Bureau Inc., Chicago, Ill., U.S.A., $2,570.84; Province of Manitoba, $2,110.85; National Broadcasting Company Inc., New York, N.Y., U.S.A., $3,071.50; The National Film Society of Canada, Ottawa, $1,502.87; Province of New Brunswick, $1,506.69; Province of Nova Scotia, $1,060.15; Province of Ontario, $4,052.50; Paramount News, New York, N.Y., U.S.A., $3,395.14; Pennsylvania State College, State College, Pa., U.S.A., $1,293.65; Phoenix Studios, Montreal, $1,384.23; Quebec Productions Corporation, Montreal, $17,682.85; Province of Quebec, $3,419.42; St. Francis Xavier University, Antigonish, N.S., $5,500; Saskatchewan Co-operative Wheat Producers Limited, Saskatoon, Sask., $2,828.20; Province of Saskatchewan, $2,182.28; Stone's, Raleigh, N.C., U.S.A., $1,263.31; L'Union Catholique des Cultivateurs, Montreal, $1,000; United States Public Health Service, Atlanta, Ga., U.S.A., $1,648.90; United States Signal Corps, Astoria, N.Y., U.S.A., $6,190.24; Visual Education Inc., Austin, Tex., U.S.A., $1,659.18; miscellaneous, $62,806.82 ..... 186,392 09

$ 767,744 40

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	28,526 09	38,294 04
Previous Years—Collectable	13,951 25	53,883 09
—Uncollectable	33,965 77	5,760 00
	$ 76,443 11	$ 97,937 13

A list of items in excess of $1,000 in Previous Years—Uncollectable was given on page P—46, Public Accounts, 1948.

The amount of $28,205.77 transferred in the current fiscal year from Previous Years—Collectable to Uncollectable comprises disputed accounts for services rendered during World War 2 to the Department of National Defence, Army Services, $2,685.49, Naval Services, $4,431.86; Department of Pensions and National Health, $17,470.20; outstanding balance of advances, N. Read, $1,295.46; and sundry items totalling $2,322.76.

The net difference of $5,711.24 between the above total and that of $70,731.87 shown on the Balance Sheet of the National Film Board is made up of accounts receivable prior to March 31, 1942, including those of the Canadian Government Motion Picture Bureau (predecessor of the National Film Board), $5,760, *less* sundry minor adjustments, $48.76.

Outstanding Advances—Previous Fiscal Years

Recovery in respect of the advances listed on page P—46, Public Accounts, 1948, was effected to the extent of $65 from R. Berthiaume, leaving a balance of 45 cents owing by him. An addition to this list, arising from a Treasury Board ruling, is the balance of $85 of an advance to J. Crawley.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
A Prepayment on Film Activities	19,191 40	18,092 41	16,930 86	18,029 85
[13] Sundry Suspense Accounts				
B Unclaimed Cheques Suspense—National Film Board	8 08			8 08
	$ 19,199 48	$ 18,092 41	$ 16,930 86	$ 18,037 93

A Credits represent moneys paid to the National Film Board for services to be performed in connection with production and distribution of films and a further liability representing the value of raw film stock for which payment has been received by the Board but not made to the supplier.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

Employees Receiving Salaries of $3,000 or over and Travelling Expenses of $500 or over

The first list contains the names and salary rates of all salaried employees who were receiving $3,000 or over per annum as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list contains the names of employees receiving salaries of less than $3,000 per annum who received travelling expenses of $500 or over.

Salaried employees receiving $3,000 or over

	Monthly salary rate	Travelling expenses
McLean, R.	$ 8,000 00 (per annum)	$ 2,232 70
Adams, T. V.	285 00	693 24
Alexander, F.	330 00	
Anders, F.	340 00	
Anderson, R.	405 00	741 96
Armstrong, R. B.	285 00	
Ayotte, G.	305 00	
Bairstow, D. S.	250 00	537 98
Balla, N. J.	375 00	
Barg, J.	265 00	
Barkes, A. L.	325 00	
Batchelor, L. C. S.	285 00	1,692 87
Beaudoin, J.	265 00	
Beaudry, R. J.	340 00	
Beauregard, J. L.	260 00	
Beaver, A. P.	265 00	1,037 50
Bertram, F. E.	345 00	
Bertrand, F. (June 10)	340 00	
Betts, H.	345 00	
Beveridge, J.	425 00	
Blackburn, M.	340 00	
Blais, R.	250 00	1,388 80
Bobet, J.	295 00	
Bowker, W. B. (l.w.p. Nov. 1)	350 00	
Brandt, G. W.	250 00	
Brown, G. M.	255 00	
Brunet, J. J. (l.w.p. Dec. 18)	300 00	2,292 75
Burke, W. C.	305 00	
Burwash, G.	300 00	
Buskard, R. W.	3,120 00 (per annum)	
Calvert, C.	295 00	
Campbell, R. O.	275 00	2,685 34
Carter, J. M.	375 00 (U.S. Funds)	
Chaloult, P.	365 00	
Chamberlin, N. R.	340 00	
Champagne, J. P.	275 00	1,381 34
Chatwin, L. W.	400 00	1,004 80
Chen, H. Y.	280 00	
Cherry, E.	405 00	834 76
Cherry, L. W.	360 00	2,385 35
Christie, R. A.	255 00	
Clark, G. C. D.	3,060 00 (per annum)	
Clarke, H. E.	250 00	
Clavier, N.	250 00	950 55
Cloutier, J. A.	250 00	
Comrie, W.	285 00	
Constant, M. L.	250 00	
Corlett, S. H.	250 00	
Couture, J. M.	295 00	2,119 53
Culic, N.	255 00	
Custeau, M. T.	300 00	1,281 89
Daly, T. C.	425 00	
Daprato, C.	275 00	
Davidson, T.	250 00	2,644 15
Deacon, V.	325 00	1,841 61
Devlin, J. B.	250 00	

	Monthly salary rate	Travelling expenses
Dick, R. S.	270 00	
Dickie, H. H.	250 00	1,387 28
Dougall, W.	260 00	2,119 42
Duerkop, J. H.	250 00	2,234 98
Dunning, G. (May 7)	270 00	
Easto, F. M. (Nov. 9)	250 00	
Enright, L. T.	255 00	
Field, E. B.	255 00	
Field, J. A.	450 00	
Fleming, R. J. B.	315 00	
Flynn, W. W.	280 00	553 95
Foster, R.	475 00	1,718 95
Fraser, D. G.	375 00	971 97
Garceau, R.	270 00	953 10
Gellatly, R.	255 00	
Gillson, D.	315 00	
Gleeson, J. R.	340 00	
Glover, G.	390 00	
Glunz, R. J. (June 16)	290 00	
Golightly, J. P. R.	£119-2-2	
Gormley, P.	$ 325 00	
Graham, G. G.	425 00	1,163 23
Gray, C. W.	330 00	2,108 93
Greenlees, W. S.	375 00	1,419 58
Greenway, D. B. E.	340 00	
Greenwood, K. M.	265 00	
Griffin, C.	265 00	803 98
Hall, D.	255 00	
Hausler, R. J.	260 00	
Hill, R.	275 00	
Hirst, M. B.	265 00	572 57
Hisgrove, J. J. (May 2)	275 00	
Hughes, J. W.	365 00	
Humble, R. J.	285 00	1,546 29
Hunter, G. A.	305 00	3,344 78
Hyde, L.	305 00	
Jackson, S.	285 00	
Jobbins, W. S.	260 00	1,626 41 767 97*
Jobin, V.	250 00	
Johnson, L. A.	270 00	1,172 04
Johnson, R. E.	250 00	676 11
Jordan, I. M.	295 00	
Kash, E. J.	405 00	575 36
Kendall, O.	330 00	
Ladouceur, J. P.	285 00	
Lagace, H.	285 00	
Lambart, E.	285 00	
Lemieux, H. J.	285 00	1,106 57
Lewis, H. (Dec. 15)	260 00	
Licastro, J.	275 00	
Lund, C.	305 00	1,580 65
Lysyshyn, J.	250 00	1,703 67
MacDonald, W. A. (Feb. 27)	375 00	2,956 30
MacPherson, D.	285 00	
MacPherson, K.	285 00	
Marshall, C. W.	365 00	1,604 07
Mayerovitch, D.	285 00	
McClelland, G. M.	285 00	
McDonald, H. C.	285 00	
McFarlane, C. L.	405 00	1,002 02
McInnes, G. (Aug. 2)	433 33	
McKay, J. W.	340 00	
McKay, M. D. (l.w.p. Dec. 6)	395 00	
McLaren, N.	390 00	
McLean, Grant	375 00	1,444 51
Meadows, M.	250 00	
Menard, L. F.	255 00	
Mesley, W. F.	270 00	
Miles, S. (May 22)	300 00	
Miller, T. C.	315 00	1,774 01 791 14*
Mineau, J.	275 00	
Moffatt, D. A. R.	295 00	
Morin, R.	305 00	2,574 77
Mulholland, D. C.	405 00	
Murray, W. G. (June 9)	315 00	
Nagle, V. A.	300 00	
Newman, S.	425 00	1,442 72
Olsen, J. J.	340 00	1,091 70
Page, P. K.	255 00	
Palardy, J. J. (Dec. 9)	320 00	751 10
Parker, G.	375 00	
Parker, M.	305 00	1,250 10
Payne, R. W.	375 00	
Peacock, D. H. (Sept. 17)	325 00	
Pealow, K.	250 00	
Peppin, A. J.	250 00	2,003 80
Perry, A. P.	300 00	765 34
Petel, P.	250 00	739 48
Petty, G. D.	255 00	
Phillips, C. A.	295 00	
Poirier, C.	3,180 00 (per annum)	
Quick, C. J.	3,780 00 (per annum)	
Racine, R. (l.w.p. Mar. 16)	295 00	1,547 14
Radbourne, G.	265 00	
Ralph, J. D. (Dec. 20)	433 33	2,445 60
Randall, H.	340 00	1,215 95
Rands, S.	340 00	
Rathburn, E. D.	315 00	
Rekert, R. S.	4,080 00 (per annum)	
Richardson, J. A.	260 00	
Ritchie, J. A.	365 00	
Robb, P.	260 00	
Rooke, J. K.	260 00	
Ross, R. J.	330 00	
Royal, F.	365 00	2,142 18
Saare, A. (Nov. 25)	290 00	
Scellen, J.	325 00	651 74
Scott, J. B. (Sept. 4)	3,480 00 (per annum)	
Scythes, E. W. (Mar. 31)	310 00	
Shaw, A. M.	3,660 00 (per annum)	
Simmons, A. H.	340 00	
Simpkins, J. N.	275 00	
Simpson, L.	255 00	
Slack, G. W.	250 00	
Smith, D. A.	250 00	855 99
Spencer, M. D.	345 00	

	Monthly salary rate	Travelling expenses
Stranks, G. E. (Mar. 31)	315 00	
Taylor, A. C.	275 00	
Taylor, W. H. (Sept. 19)	265 00	
Theriault, M. P. E.	425 00	607 60
Tunstell, D. G.	250 00	
Tyrell, F. C.	3,180 00 (per annum)	
Vachon, A. H.	250 00	
Ward, R. C.	250 00	3,258 48
Watson, H. (Aug. 6)	300 00	
Weatherby, J.	315 00	
Webster, P.	275 00	
Weyman, R.	250 00	1,784 88
White, L. D.	260 00	
Wilkinson, D. E.	260 00	576 90
Wilson, E. R.	3,780 00 (per annum)	950 96
Wilson, T. R.	250 00	1,001 77
Woodsworth, D. E.	330 00	1,011 62

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Anderson, M. L.	$ 1,251 85	Ellis, R. C.	1,353 47	Patterson, W. H.	1,969 36
Arnold, G. W. E.	1,513 14	Fisher, G. H.	1,451 49	Pearson, J. A. G.	974 42
Bastien, M. G.	1,111 14	Fletcher, J. A.	1,929 86	Picard, J. T.	2,200 55
Bell, J. M.	702 52	Forest, L.	2,274 88	Quick, N. C.	1,635 58
Belton, E.	1,335 46	Foster, J. C.	2,613 91	Sagar, V. H.	2,204 32
Biron, J. F.	1,537 51	Fraser, E. A.	1,078 35	St. Georges, J.	2,330 48
Blouin, G.	1,203 92	Goodland, W. F.	1,608 38	Seibel, H. W.	705 30
Bouvier, D.	1,397 24	Griffith, M. W.	723 53	Sharples, D.	1,725 96
Bradley, D. H.	808 74	Hacche, A. H.	822 15	Skillings, J. R.	1,526 98
Bricker, O. C.	1,616 90	Hamel, A. J.	2,038 50	Smith, R. B.	1,578 71
Brisson, F.	1,384 11	Harris, N. F.	791 28	Smith, R. F.	684 88
Brownell, E. H.	1,433 68	Hunter, E. D.	1,778 21	Soles, O. W.	2,344 28
Campbell, J. T.	841 27	Lalonde, B.	904 79	Stanley, W. J.	1,731 75
Caulfield, J.	903 00	Langben, C. E.	1,986 81	Stotesbury, C. D.	944 56
Cline, M.	1,088 98	Laroche, G.	953 54	Sutton, W.	2,213 20
Corbett, H. V.	896 23	LeBlanc, L. N.	1,262 50	Taylor, R. E.	1,454 29
Cote, J. M.	1,356 21	LeGros, C. B.	1,869 90	Tomlinson, E.	1,118 91
Cronkite, B. R.	1,320 67	MacCutcheon, N. W.	1,960 75	Turgeon, E.	1,290 08
Dales, C. E.	1,691 92	Marquis, J. A.	1,454 54	Verge, J. A.	1,170 99
DeBellefeuille, J.	1,063 88	McInnis, S. M.	1,422 28	White, T. P.	872 70
Doucette, W. L.	1,180 25	McLean, D. A.	1,374 09	Wilder, D.	1,621 01
Doughty, J. R.	2,140 61	McLean, Gordon	1,300 24	Wilson, A. M.	2,695 34
Drew, B. F.	2,255 56	McLeod, G. N.	2,189 38	Woodward, D.	521 03
Edwards, N. W.	1,080 33	Patterson, J. D.	709 56		

Suppliers receiving $10,000 or over from this Board

Associated Screen News Limited, Montreal, $58.451.21; Benograph, Montreal, $41,520.37; Government of Canada, Department of Public Printing and Stationery, $40.966.70; Canadian Industries Limited, Montreal, $41,949.57; Canadian Kodak Sales Limited, Toronto, $249,850.57; Canadian National Railways, $20,607.95; Canadian Pacific Railway Company, $14,396.09; Crawley Films Limited, Ottawa, $25.979.11; The Houston Corporation, West Los Angeles, Cal., U.S.A., $13,858.47; Cammie Howard, Ottawa, $30,384.20; Mitchell Camera Corporation, Glendale, Cal., U.S.A., $21.812.33; R.C.A. Victor Company Limited, Montreal, $21,091.70; Trans-Canada Air Lines, $11,378.56.

Appendix

NATIONAL FILM BOARD

Balance Sheet as at March 31, 1949

Assets			Liabilities		
Funds on deposit in other countries	5,565 95		Unclaimed Cheques (Open Account)		8 08
Deposit with the Receiver General of Canada—Open Accounts	18,037 93	23,603 88	Accounts Payable and Accrued Liabilities		39,609 50
Advances—Travel		529 70	Deferred Credits:		
Claims Receivable		140 87	Prepayment on Film Activities (Open Account)	18,029 85	
Accounts Receivable:			Progress Billings	483,138 15	
Current	42,459 84		Miscellaneous	1,106 08	
Considered Uncollectable	28,272 03	70,731 87			502,274 08
Inventories:			Government of Canada—Account:		
Materials and Supplies	171,619 24		Balance as at March 31, 1948	1,013,518 93	
Work in Progress	502,828 27		*Add*: (Net) result of operations for the year ended March 31, 1949	78,469 42	
Finished Goods	50,987 94	725,435 45			1,091,988 35
Postage, Carfare and Unemployment Insurance Stamps		1,204 39			
Prepaid Expense—Insurance		464 58			
Suspense General:					
Current	706 44				
Doubtful	1,712 81	2,419 25			
Equipment, at original or estimated cost		809,350 02			
		$ 1,633,880 01			$ 1,633,880 01

Notes:

I. Statements do not include charges in respect of:
   (*a*) quarters, equipment and services provided by Department of Public Works
   (*b*) accounting services provided by Department of Finance, Office of the Comptroller of the Treasury
   (*c*) depreciation on equipment purchased by Board.

II. In certain instances, the inventory of 16 mm. Prints, carried under Finished Goods, has been credited with issues at a rate higher than the cost of production.

NATIONAL FILM BOARD—*Concluded*

Statement of Operations for the year ended March 31, 1949

Income:			
Funds disbursed (1948-49), provided from Government Appropriations			1,958,541 95
Sales to Government Departments and Others:			
	Sales	*Less* Cost of Goods Sold	
Government Departments	343,501 40	338,420 92	
Others	178,052 96	148,792 64	
	$ 521,554 36	$ 487,213 56	34,340 80
			1,992,882 75
Expenditure:			
Film Board Activities—			
Films and Prints completed and in Process	675,730 02		
Production and Distribution of Still Prints, Displays, etc.	65,525 60		
Underabsorbed Production Expense	129,962 89		
		871,218 51	
Film Distribution Expenses		696,108 03	
Administration Expenses		270,495 83	
			1,837,822 37
			155,060 38
Add:—			
Other Income:			
Rents and Royalties		51,104 54	
Miscellaneous		2,239 85	
Prior Years' Adjustments		4,770 66	
			58,115 05
			213,175 43
Deduct—			
Amount transferred to Government Revenue Account		132,490 15	
Surplus stores transferred to War Assets Corporation		2,215 86	
			134,706 01
(Net) amount, representing accretion in assets, transferred to Balance Sheet			$ 78,469 42

1948-49

PUBLIC ACCOUNTS

PART II

W

ROYAL CANADIAN MOUNTED POLICE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

39882—41½

ROYAL CANADIAN MOUNTED POLICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary		13,717,042 53
Revenues—		
Ordinary	1,349,643 51	
Special Receipts	78,577 81	1,428,221 32
Net Charge		$ 12,288,821 21

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[9] Floating Debt—			
(*d*) Outstanding Cheques and Warrants	28 85	1 43	30 28
[10] Deposit and Trust Accounts—			
(*c*) Miscellaneous	97,187 11	*9,680 59*	87,506 52
[11] Insurance, Pension and Guaranty Accounts—			
(*c*) Pension and Retirement Funds	651,639 62	182,215 69	833,855 31
[12] Deferred Credits	81,874 37	5,575 71	87,450 08
[13] Sundry Suspense Accounts	37 38	175 00	212 38
	$ 830,767 33	$ 178,287 24	$1,009,054 57

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page W—11 of this section.

REVENUES

Comparative Summary

		1948-49	1947-48
Ordinary Revenue—			
A	Privileges, Licences and Permits	601 38	140 64
B	Proceeds from Sales	3,025 88	8,445 96
C	Services and Service Fees	1,268,872 79	1,260,821 32
D	Refunds of Expenditure	52,488 13	26,870 34
E	Miscellaneous	24,655 33	25,863 36
	Total Ordinary	1,349,643 51	1,322,141 62
Special Receipts—			
F	Refunds of Previous Years' War and Demobilization Expenditures	26 83	2 00
G	Miscellaneous War, Demobilization and Reconversion Revenues	78,550 98	48,230 70
	Grand Total	$1,428,221 32	$1,370,374 32

Details

Ordinary Revenue—		
A	Privileges, Licences and Permits: Rentals	601 38
B	Proceeds from Sales: 2 cars, $1,140; sundries, $1,885.88	3,025 88
C	Services and Service Fees:	
	Repayment for police services:	
	(Amounts represent payment for twelve-month period to date shown unless otherwise stated)	
	Provinces:	
	Nova Scotia—November 30, 1948	165,000 00
	Prince Edward Island—May 31, 1949	30,000 00
	New Brunswick—March 31, 1949	115,000 00
	Manitoba—March 31, 1949	175,000 00
	Saskatchewan—March 31, 1949	275,000 00
	Alberta—March 31, 1949	255,000 00
	Municipalities:	
	Prince Edward Island	
	Maple Hills Project—September 30, 1948	1,000 00
	Souris—May 15, 1948 to March 31, 1949	954 52
	New Brunswick	
	Campbellton—March 15, 1948 to March 31, 1949	7,326 03
	Chatham—May 31, 1949	4,000 00
	Dalhousie—9 months to March 31, 1949	2,700 00
	Newcastle—June 15, 1948 to May 24, 1949	5,039 73
	St. Andrews—May 31, 1949	1,200 00
	St. Stephen—February 28, 1949	4,000 00
	Shediac—July 14, 1949	1,000 00
	Extras—June 28 to September 11, 1948	208 22
	Sussex—June 30, 1949	3,000 00
	Manitoba	
	Beausejour—November 30, 1948	1,200 00
	Carberry—October 31, 1948	1,200 00
	Carman—August 31, 1949	2,000 00
	Charleswood—November 30, 1948	3,000 00
	Dauphin—December 31, 1948	5,000 00
	Emerson—December 31, 1948	1,000 00
	Flin Flon—September 30, 1949	7,000 00
	Gimli—October 31, 1948	1,200 00
	Grand Beach—May 15, 1948 to September 15, 1948	400 00

Manitoba—*Concluded*

Killarney—January 31, 1949	1,320 00
Manitou—April 30, 1949	1,000 00
Melita—May 31, 1949	1,000 00
Minnedosa—December 31, 1949	1,000 00
Portage la Prairie—13 months to January 31, 1949	9,100 00
Russell—April 30, 1949	1,000 00
Selkirk—December 31, 1948	4,000 00
Tuxedo—10 months to April 30, 1949	2,622 28
Victoria Beach—May 4, 1948 to September 15, 1948	275 00
Virden—March 31, 1949	2,000 00
Winnipeg Beach—9 months to March 31, 1949	2,103 87

Saskatchewan

Assiniboia—May 31, 1949	1,200 00
Biggar—10 months to March 31, 1949	2,000 00
Canora—April 17, 1949	2,000 00
Delisle—15 months to March 31, 1949	1,416 67
Eston—June 30, 1949	1,200 00
Foam Lake—10 months to March 31, 1949	1,000 00
Gravelbourg—10 months to March 31, 1949	900 00
Hudson Bay—June 30, 1949	1,200 00
Humboldt—10 months to March 31, 1949	3,000 00
Indian Head—March 31, 1949	1,000 00
Kamsack—December 31, 1949	3,000 00
Kindersley—May 31, 1949	2,400 00
Lloydminster—June 30, 1949	4,755 62
Maple Creek—10 months to March 31, 1949	1,000 00
Meadow Lake—April 30, 1949	2,000 00
Melfort—10 months to March 31, 1949	3,000 00
Melville—June 30, 1949	5,100 00
Moosomin—June 30, 1949	1,200 00
North Battleford—April 30, 1949	6,000 00
Radville—7 months to March 31, 1949	500 00
Rosetown—7 months to March 31, 1949	1,200 00
Rosthern—10 months to March 31, 1949	1,000 00
Tisdale—3 months to March 31, 1949	600 00
Watrous—10 months to March 31, 1949	2,000 00
Weyburn—March 31, 1949	4,795 89
Wilkie—10 months to March 31, 1949	1,000 00
Yorkton—March 31, 1949	6,500 00

Alberta

Brooks—February 28, 1949	1,200 00
Camrose—9 months to March 31, 1949	3,600 00
Claresholm—9 months to March 31, 1949	1,666 67
Drumheller—June 30, 1949	4,000 00
Gleichen—May 31, 1949	500 00
Grande Prairie—June 30, 1949	2,000 00
High River—August 31, 1949	3,000 00
Innisfail—April 30, 1949	1,000 00
Macleod—March 31, 1949	2,000 00
Nanton—May 31, 1949	1,000 00
Okotoks—June 30, 1949	1,000 00
Olds—February 28, 1949	1,200 00
Peace River—June 30, 1949	1,000 00
Red Deer—March 31, 1949	6,000 00
St. Albert—April 30, 1949	1,000 00
St. Paul—March 31, 1949	1,200 00
Stettler—June 30, 1949	2,400 00
Three Hills—June 30, 1949	1,000 00
Vegreville—April 30, 1949	2,000 00
Vermilion—June 30, 1949	1,000 00
Wetaskiwin—9 months to March 31, 1949	2,700 00

Department of National Defence—Naval Services—For guarding H.M.C. dockyards, April 1, 1948 to December 31, 1948		74,580 55	
Sundries		7 74	
			1,268,872 79

As authorized by individual Orders in Council, agreements were entered into with several provinces whereby the Royal Canadian Mounted Police undertook the policing of these provinces. P.C. 286 of February 9, 1939, authorized the Commissioner under the authority of the Minister to enter into agreements with municipalities for the policing thereof. The provinces and municipalities concerned are detailed above, with payments made by them during 1948-49 for such services.

D	Refunds of Previous Years' Expenditures:			
	Return of empty oil containers		7,522 56	
	Refund of Provincial Gasoline Tax		9,856 43	
	Repayment by Provinces for various investigations		4,206 59	
	Repayment for services rendered other Departments in the previous fiscal year		21,105 76	
	Sundries		9,796 79	
				52,488 13
E	Miscellaneous:			
	Officers' Pension Fund:			
	Abatements from Pay	15,259 09		
	Abatements from Pension	2,279 75		
			17,538 84	
	Purchases of Discharge		5,430 00	
	Fines and Forfeitures:			
	Seized Money	1,506 39		
	Sundries	180 10		
			1,686 49	
				24,655 33
	Total Ordinary			1,349,643 51
Special Receipts—				
F	Refunds of Previous Years' War and Demobilization Expenditures			26 83
G	Miscellaneous War, Demobilization and Reconversion Revenues: Fines and Forfeitures: Foreign Exchange Control Board Regulations			78,550 98
	Grand Total			$1,428,221 32

Certified correct.

S. T. WOOD,
Commissioner,
Royal Canadian Mounted Police.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
W–6	419 873	General Administration	297,192 00	280,880 40	240,278 59
W–7	420 874	*Land Services	11,794,836 41	11,439,459 93	9,969,509 24
W–8	Stat.	Exchequer Court Awards	1,250 00	1,250 00	
W–9	421	*Marine Services	1,468,691 00	768,461 00	718,455 62
W–9	422 875 876	*Aviation Services	183,852 00	158,116 57	125,499 12
W–10	423	Grant to the Chief Constables' Association of Canada	500 00	500 00	500 00
		PENSIONS AND OTHER BENEFITS			
W–10	424 629	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	25,187 84	23,386 44	10,685 92
W–10	425 877	*Pensions to families of members of the Mounted Police who have lost their lives while on duty.	7,428 22	7,185 79	7,416 84
W–10	426	Pension to Basil Burke Currie	684 20	684 20	684 12
W–10	427	Pension to Annie A. Greer	253 61	253 61	316 95
W–10	Stat.	Pensions under the Royal Canadian Mounted Police Act	1,036,602 59	1,036,602 59	959,293 08
W–10	Stat.	Gratuities to families of deceased employees	262 00	262 00	
		Total Ordinary	$14,816,739 87	$13,717,042 53	$12,032,639 48

* Complete title is shown in the following details.

Votes 419 and 873 General Administration

		Estimates	Allotments	Expenditures
	Salaries	68,295 00	70,295 00	68,865 00
	Allowances	360 00	360 00	16 61
	Sundries	85 00	85 00	43 94
A	Pay	145,630 00	145,630 00	143,532 22
B	Housing and Quarters	13,600 00	9,600 00	3,169 00
	Clothing and Equipment	4,935 00	4,935 00	3,110 80
	Medical Services	500 00	500 00	
	Travelling Expenses and Transportation	5,000 00	5,000 00	1,500 78
C	Allowances, including Billeting, Messing and Provisions	58,787 00	60,787 00	60,642 05
		$ 297,192 00	$ 297,192 00	$ 280,880 40

This vote was provided for salaries of civilians, and pay and allowances and expenses of officers and men of the Royal Canadian Mounted Police Force in connection with Administration Services at Ottawa.

As at March 31, 1949 there were 23 civilian salaried employees being paid from this vote, of whom 20 were permanent and 3 temporary.

A Rates of pay are authorized by the Governor in Council under provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. The strength of the General Administration in the various commissioned and non-commissioned ranks as at March 31, 1949 was as follows: 1 commissioner, 1 deputy commissioner, 1 assistant commissioner, 2 superintendents, 5 inspectors, 1 sub-inspector, 7 staff sergeants, 24 sergeants and 17 corporals.

B This allotment provides for the cost of electric light, electric power and fuel for private quarters of officers and also rent for private quarters of officers who live in leased apartments and houses.

C Expenditures represent payment of allowances to members of the Force as authorized by the Governor in Council under the Royal Canadian Mounted Police Act, c. 160, R.S., as amended.

Under P.C. 50 2766 of November 4, 1938, and amendments thereto, allowances may be granted to members of the Force in lieu of quarters, fuel, rations, light, etc., or all of them where they cannot be provided by the Force, and where such allowances are deemed to be an economy in the public interest or where the requirements of the service will be best served by granting them.

Allowances are in no case to exceed the cost of services which the Government would otherwise have to provide, nor the following maxima: (*a*) general living allowance (in lieu of quarters, rations, fuel and light combined): officers at rates as authorized by the Minister; non-commissioned officers and constables, married, $2.90 per diem, single, $1.90 per diem; (*b*) ration allowances: all ranks—married, $1.70 per diem, single, 85 cents per diem; (*c*) meal allowance: officers at rates as authorized by the Minister; non-commissioned officers and constables, $1.75 and $2 per diem.

The Minister may grant other allowances as may be required in the public interest, and as may be deemed advisable from time to time. In special circumstances, such allowances have been granted to officers of the Force as authorized by the Minister. Generally, they consist of rent allowances to officers who own their houses, also general living allowances at rates governed by prevailing conditions in localities in which the officers are stationed for duty.

P.C. 128/2936 of November 19, 1934, as amended by P.C. 109/2420 of September 17, 1936, authorizes retiring allowances in lieu of quarters, rations, fuel and light to officers of the Force whilst on retiring leave pending pension. The rates by rank of these allowances are as follows: deputy commissioner, $170 per month; assistant commissioner, $155 per month; superintendent, $145 per month; inspector, $130 per month.

Votes 420 and 874 Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

		Estimates	Allotments	Expenditures
	Salaries	699,689 00	750,689 00	749,089 17
A	Allowances	7,260 00	7,260 00	2,715 45
	Sundries	6,122 00	6,122 00	5,525 81
B	Pay	5,530,197 00	5,264,172 00	5,244,056 92
C	Housing and Quarters	569,391 00	586,091 00	577,054 46
D	Clothing and Equipment	497,000 41	585,000 41	415,230 30
E	Medical Services	92,600 00	131,600 00	130,808 03
F	Travelling Expenses, including Investigations and Equipment	663,615 00	757,615 00	736,373 95
G	Allowances, including Billeting, Messing and provisions	2,149,876 00	2,101,876 00	2,069,414 71
H	Transport—Land and Inland Water	909,321 00	859,321 00	842,169 83
	Freight and Express	84,000 00	99,000 00	93,187 89
	Printing, Stationery and Office Equipment	127,850 00	174,850 00	169,359 89
I	Communication Services	289,380 00	269,380 00	262,826 97
J	Contingencies	81,500 00	111,500 00	102,370 22
	Acquisition of Land, and/or Construction of Buildings and works	87,035 00		
	Rockcliffe—Converting forage room to farrier shop		180 00	180 00
	Regina—			
	Overhaul of Central Heating Plant		60,000 00	11,241 07
	Contract for repairs, awarded through Department of Public Works—Vagg, Wilson Co., Ltd., $9,866.97; payments, including final payment, $2,089.54.			
	Contract for walk-through tunnels, awarded through Department of Public Works—Bird Construction Co., Ltd., $52,350; payments, $5,104.35.			
	Installation of feed water heater—Canadian General Electric Co., Ltd., $3,923.			
	To move and convert 4 R.C.A.F. buildings for non-commissioned officers married quarters		11,500 00 *71,500 00*	11,485 19 *22,726 26*
	Vancouver—Alterations to barracks for office accommodation		8,897 00	7,567 00
	Contract—Allan & Viner Construction Co., Ltd., $7,567, paid in full.			
	Fort Smith—			
	Purchase and installation of diesel generator		7,948 00	7,053 23

Fort Smith—*Concluded*

	Estimates	Allotments	Expenditures
Purchase of generator, Union Tractor and Equipment Co., Ltd., Edmonton, $5,407.84.			
Water and sewage installation non-commissioned officers' quarters		1,835 00	1,749 84
		9,783 00	*8,803 07*
Total Construction (Buildings)	*87,035 00*	*90,360 00*	*39,276 83*
	$ 11,794,836 41	$ 11,794,836 41	$ 11,439 459 93

As at March 31, 1949, there were 526 civilian salaried employees being paid from this vote, of whom 71 were permanent and 455 temporary.

A Payments represent proficiency allowances to stenographers as authorized by P.C. 5860 of December 21, 1948.

B This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables and special constables, appointed by the commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1949: 5 assistant commissioners, 17 superintendents, 46 inspectors, 12 sub-inspectors, 57 staff sergeants, 188 sergeants, 546 corporals, 1,885 constables, 344 special constables, 8 acting assistant surgeons.

P.C. 182/3290 of August 2, 1946, authorized the Commissioner, Royal Canadian Mounted Police, to enter into an agreement with the Canadian Corps of Commissionaires for the protection of government buildings in Ottawa. Payments for this service totalled $325,450.77.

C Expenditures were for supplies and repairs, electric light, fuel, gas, water, etc., for Royal Canadian Mounted Police barracks throughout Canada, including payments for electric light, fuel, gas, rent, etc., for the private quarters of officers.

D Expenditures were for ammunition, firearms, laundry service, tailor shop supplies, uniform and kit.

E Treasury Board Minute, T.358315B. of February 3, 1949, authorized the Commissioner to arrange with the Department of Veterans Affairs to provide medical and dental facilities as authorized under the Police regulations; the cost of such facilities to be reimbursed to that Department on a lump sum basis in an amount estimated to cover such cost. Expenditures represent reimbursement of $130,000 agreed on for the current fiscal year which was subject to certain adjustments involving amounts already paid, as well as a carry over for services rendered by the Department of Veterans Affairs in 1947-48.

F Expenditures were for aeroplane, bus and railway fares, purchases of scientific instruments, secret service, and travelling expenses.

G Allowances to members of the Force are paid as authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, and include: general living, ration, meal, rent and retiring allowances. These allowances were described under Vote 419, General Administration. Payment was also made of the division mess ration allowances which are administered by the officers commanding the various divisions and are based on the number of meals served in the messes.

H Expenditures include the purchase of 60 cars, 1 bus, 1 jeep, 1 snowmobile, 3 trucks, 1 motorcycle and 3 gas cars, at a net cost of $126,906.72, after deducting allowances of $24,873.26, for 36 used cars, 2 trucks, and 1 motorcycle.

I An amount of $59,826.05, was expended from this primary for the extension of Police radio facilities in the Province of Quebec.

J Expenditures were for analysts' fees, court and legal fees, maintenance and transportation expenses of prisoners, grants, training equipment, magazines and newspaper subscriptions, etc.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S. ..... **$ 1,250 00**

The above expenditure represents the settlement of judgment in connection with an accident involving a Royal Canadian Mounted Police motor car at Calgary, Alta.

Votes 421 and 875 Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

		Estimates	Allotments	Expenditures
A	Pay	442,135 00	442,135 00	385,777 45
B	Ships and Shore Furnishings and Supplies	121,100 00	121,100 00	52,682 13
	Clothing and Equipment	24,550 00	30,550 00	23,182 63
	Medical Services	5,000 00	5,000 00	1,171 06
	Travelling Expenses	18,000 00	18,000 00	3,012 89
C	Allowances, including Billeting, Messing and Provisions	238,663 00	238,663 00	144,516 70
D	Ships' Maintenance	588,718 00	581,314 00	148,440 85
	Freight and Express	6,800 00	6,800 00	627 68
	Contingencies	20,225 00	20,225 00	4,209 69
E	Acquisition of Land and/or Construction of Buildings and Works—			
	Fort Frances, Ont.—R.C.M.P. share of cost of boat house	3,500 00	4,904 00	4,839 92
		$1,468,691 00	$1,468,691 00	$ 768,461 00

A This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables, and special constables, appointed by the commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1949: 7 inspectors, 10 staff sergeants, 10 sergeants, 28 corporals, 57 constables, 84 special constables.

B Expenditures were for ships' stores and electricity.

C Allowances to members of the Force are paid as authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, and include general living, ration, meal, rent and retiring allowances. These allowances were described under Vote 419, General Administration.

D Expenditures were for fuel oil and gasoline, lubricating oil and grease, ships' repairs and parts.

E The contract for this boat house was awarded through the Department of Public Works with expenditures to be shared by the Department of Public Works, Department of Mines and Resources, Indian Affairs Branch, and the Royal Canadian Mounted Police. This amount represents the share of the latter.

Votes 422 and 876 Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

		Estimates	Allotments	Expenditures
A	Pay	47,857 00	42,857 00	38,960 46
	Housing and Quarters	5,180 00	5,180 00	3,110 90
	Medical Services	400 00	400 00	67 00
	Allowances, including Billeting, Messing and Provisions	12,785 00	12,785 00	3,578 95
B	Aircraft Maintenance	104,130 00	65,630 00	62,645 79
	Contingencies	6,500 00	6,500 00	413 50
C	Construction—Rockcliffe, Ont.			
	Completion of Hangar	7,000 00	7,000 00	6,273 37
D	Acquisition of Aircraft		43,500 00	43,066 60
		$ 183,852 00	$ 183,852 00	$ 158,116 57

A This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables, and special constables, appointed by the Commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1949: 1 inspector, 1 staff sergeant, 4 sergeants, 5 corporals, 1 constable, 5 special constables.

B Expenditures were for ground equipment, gasoline, oil and grease, general maintenance and overhaul of aircraft.

C A contract amounting to $25,820.14 was awarded through the Department of Public Works to J. E. Copeland, Ottawa, for an addition to the R.C.M.P. aeroplane hangar at Rockcliffe, Ont. Payments during the current year amounted to $6,273.37 and payments to date, $25,520.14.

D The Canadian Car and Foundry Co., Ltd., Montreal, was paid this amount for a Norseman V landplane.

Vote 423 Grant to the Chief Constables' Association of Canada **500 00**
Expenditures ..... **$ 500 00**

PENSIONS AND OTHER BENEFITS

Votes 424 and 629 To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty **25,187 84**
Expenditures ..... **$ 23,386 44**

Votes 425 and 877 Pensions to families of members of the Mounted Police who have lost their lives while on duty

	Estimates	Expenditures
Mrs. Mary Emma Bossange	456 25	456 25
Mrs. Margaret Johnson Brooke	844 69	844 69
Mrs. Margaret Cox	410 63	410 63
Mrs. Victoria Desjardins	411 00	411 00
Mrs. Georgina Harrison	676 50	676 50
Mrs. Letitia Kennedy	423 50	423 50
Mrs. Nora Jean Massan	300 00	300 00
Mrs. Margaret Nicholson	547 50	547 50
Mrs. Catherine Mildred Ralls	675 25	675 25
Mrs. Vera M. Ryder	47 42	42 42
Mrs. Doris Freda Sampson	816 00	816 00
Mrs. Amy Lillian Searle	406 98	169 55
Mrs. Madelaine Mary Shoebotham	810 00	810 00
Mrs. Eunice Wainwright	602 50	602 50
	$ 7,428 22	$ 7,185 79

Vote 426 Pension to Basil Burke Currie **684 20**
Expenditures ..... **$ 684 20**

Vote 427 Pension to Annie A. Greer **253 61**
Expenditures ..... **$ 253 61**

Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S., as amended **$1,036,602 59**

This comprises payment of statutory service pensions to officers, non-commissioned officers and constables of the Force; pensions to widows and compassionate grants to children of deceased officers; pensions to widows and compassionate grants to children of officers, non-commissioned officers and constables who have lost their lives on duty.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... **$ 262 00**

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	6,845 36	6,209 91
Previous Years—Collectable	19,139 34	8,622 21
—Uncollectable	9,128 71	8,841 41
	$ 35,113 41	$ 23,673 53

A list of items in excess of $1,000 in Previous Years—Uncollectable was given on page W-11, in Public Accounts 1948.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				
A Outstanding Imprest Account Cheques—Royal Canadian Mounted Police	28 85		1 43	30 28
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
B Royal Canadian Mounted Police Benefit Fund Account	97,187 11	81,520 27	71,839 68	87,506 52
[11] Insurance, Pension and Guaranty Accounts				
(c) Pension and Retirement Funds—				
C Royal Canadian Mounted Police Dependents' Pension Fund	651,639 62	23,282 43	205,470 74	833,827 93
D Retirement Fund—Royal Canadian Mounted Police			27 38	27 38
	651,639 62	23,282 43	205,498 12	833,855 31
[12] Deferred Credits				
E Royal Canadian Mounted Police Provincial Pension Fund	81,874 37	243 29	5,819 00	87,450 08
[13] Sundry Suspense Accounts				
F Unclaimed Cheques Suspense—Royal Canadian Mounted Police	37 38		175 00	212 38
	$ 830,767 33	$ 105,045 99	$ 283,333 23	$1,009,054 57

A At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

B This account was authorized under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. All moneys received by personnel of the Force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the Fund, and benefits are payable therefrom as directed by P.C. 7/1948 of August 1, 1936, and amendments thereto. The closing balance includes an amount of $40,900 which represents bonds held in the custody of the Minister of Finance, but does not include the value of £1,620.5.8 in British Government Savings Bonds held in the name of the Commissioner, Royal Canadian Mounted Police by the Bank of Montreal, London, England.

C This fund was established under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of constables. Disbursements as authorized by Part 4 of the Act, as amended, comprise: (*a*) refunds of contributions without interest on termination of service or on promotion to a commissioned rank, if the contributor so elects; (*b*) pensions to widows, and annuities to children, of deceased contributors; and (*c*) lump sum payments, at the discretion of the Minister, to the estates of deceased contributors who are not survived by widows.

D Credits in Retirement Fund, Royal Canadian Mounted Police, comprise contributions of employees not paid through Central Pay Office. These employees are Special Constables, who, under section 113, Part VII of the Royal Canadian Mounted Police Act, are deemed to be employed in the Civil Service for the purposes of the Civil Service Superannuation Act.

E The Royal Canadian Mounted Police Act, c. 160, R.S., as amended, directs that service of officers and constables of former provincial police forces taken over by the Royal Canadian Mounted Police may count for pension purposes, subject to payment therefor. Payment for this prior service was in some instances made by the provinces concerned, and in others by the personnel, and the amounts were credited to this account. As pensions to these men are a direct charge to the Consolidated Revenue Fund, the amount to the credit of each man is transferred to Revenue when he is pensioned. Withdrawals also represent payments to time-expired personnel not eligible for pension.

F All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

Civilian Employees Receiving Salaries at Annual Rates of $3,000 or over, and Commissioned Officers

The first list contains the names and annual salary rates of all civilian employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was $500 or over.

The second list contains the names and per annum rates of pay of all commissioned officers on strength at March 31, 1949, or at dates of separation (shown in parentheses).

Civilian employees receiving $3,000 or over

	Salary rate	Travelling expenses
Anderson, A. J.	$3,870 00	
Arnoni, A. H. (Feb. 2)	3,900 00	
Hann, G. T.	6,000 00	$ 1,357 30
Lynch, J. A.	4,740 00	
Mead, F. J.	6,500 00	935 10
Ranger, E. A.	3,180 00	
Steadman, H.	3,030 00	
Tremblay, A. H.	3,180 00	
Tremblay, G. A. (July 1)	4,220 00	
Warnock, R. G.	5,130 00	597 06
Wilson, W. R.	4,500 00	

Commissioned Officers and per annum rates of pay

	Rates of Pay per annum
Wood, S. T. Commissioner	$ 10,821 25
Anderson N.	3,741 25
Anthony, M. F. E.	3,741 25
Archer, G. J.	3,361 25
Armitage, R.	4,421 25
Ascah, A. R.	3,061 25
Batch, C.	3,361 25
Belcher, A. T.	4,421 25
Belec, R. J.	2,961 25
Bella, J. M.	3,361 25
Bettaney, R.	4,421 25
Bingham, L.	3,161 25
Bird, J. D.	4,421 25
Blake, F. A. (May 16)	4,330 00
Bordeleau, J. R. W.	3,161 25
Brady, J. W. M.	3,361 25
Brakefield-Moore, E.	3,261 25
Brown, J. T.	3,361 25
Brunet, J.	3,941 25
Buchanan, W. E.	3,161 25
Bullard, S.	3,741 25
Cassivi, A. H.	3,061 25
Chard, T. W.	3,741 25
Chisholm, W. C. V.	2,821 25
Churchill, N. W.	3,161 25
Churchman, J. A.	3,161 25
Cooper, H. S.	2,961 25
Courtois, N.	3,741 25
Cox, P. B.	3,061 25
Cronkhite, H. H.	3,361 25
Cruickshank, J. S.	3,061 25
Curleigh, J. M.	3,941 25
Darling, H. (Jan. 31)	4,330 00
Dick, W.	2,961 25
Fitzsimmons, W. J.	2,961 25
Forbes, H. C.	2,821 25
Forrest, D. O.	3,361 25
Fraser, J. P.	3,061 25
Fraser, W. G.	2,821 25
Goodman, A.	3,541 25
Gray, C. K.	6,865 00
Grayson, L. S.	2,821 25
Guernsey, T. M.	2,821 25
Hall, K. W. N.	3,061 25
Hanson, R. P. B.	3,061 25
Harris, J. B.	2,961 25
Harvison, C. W.	3,741 25
Healey, J.	3,741 25
Herman, R. J.	3,061 25
Howe, J.	3,741 25
Karrow, R. F.	3,161 25
Kelly, W. H.	2,961 25
Kirk, C. N. K.	3,361 25
Langton, H. G.	3,161 25
Lapointe, L. M.	3,061 25
Lariviere, O.	3,741 25
Larsen, H. A.	3,161 25
Lemieux, J. R.	3,361 25
Leopold, J.	3,361 25
Lindsay, M. F. A.	3,261 25
Lockwood, K. M.	2,961 25
Lucas, E. J.	3,161 25
Lydall, E. J.	2,821 25
MacDonell, C. B.	3,061 25
MacNeil, R. A. S.	3,061 25
Martin, D. J. (Feb. 28)	3,941 25
Mathewson, H. P.	3,361 25
Maxted, H. A.	3,261 25
McClellan, G. B.	3,741 25
McCombe, D. J.	2,821 25
McGibbon, D. L.	3,741 25
McKinnon, D. A.	3,361 25
Michelson, T. R.	3,741 25
Monaghan, W. J.	3,161 25
Mundell, C. D. T. (May 10)	4,330 00
Nevin, W. H. G.	3,061 25
Nichols, H. G.	3,361 25
Nicholson, L. H.	4,421 25
Parsons, A. W.	3,161 25
Peacock, J. A.	3,161 25
Perlson, E. H.	3,741 25
Porter, E.	2,961 25
Poudrette, J. H. T.	3,261 25
Prime, G. H.	2,821 25
Reader, J. A.	3,061 25
Regan, F. A.	3,261 25
Rivett-Carnac, C. E.	4,421 25
Roberts, G. C.	3,061 25
Savoie, J. P. A.	3,941 25
Shakespeare, K.	2,821 25
Spalding, F. S.	3,061 25
Spanton, H. J.	2,821 25
Steinhauer, J. R.	2,821 25
Stevenson, E. H.	2,821 25
Stevenson, J. A.	2,961 25
Story, J. C.	3,261 25
Thivierge, J. A. A.	2,821 25
Thrasher, J. F.	3,741 25
Watson, L. J. C.	2,961 25
Williams, W. H.	3,361 25
Wilson, R. S. S.	3,361 25
Wonnacott, R. W.	3,161 25
Zaneth, F. W.	4,421 25

Suppliers receiving $10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Acme Glove Works Ltd., Montreal, $13,126.32; Alberta Government Telephone Service, $14,344.56; Bell Telephone Co. of Canada, $17,289.97; Blakey & Co., Ltd., Toronto, $10,098.84; British American Oil Co., Ltd., $11,493.25; Government of Canada: Department of National Defence, $273,709.18, Post Office Department $39,854.35, Department of Public Printing and Stationery, $171,132.21, Department of Veterans Affairs, $114,115.43; Canadian Bridge Co., Ltd., Walkerville, Ont., $18,502.07; Canadian Corps of Commissionaires, $325,450.77; Canadian General Electric Co., Ltd., $50,989.46; Canadian Industries Limited, $26,803.06; Canadian National Railways, $92,075.50; Canadian Pacific Airlines, $22,977.35; Canadian Pacific Railway Company, $135,502.13; Canadian Pratt & Whitney Aircraft Co., Ltd., Longueuil, Que., $10,268,33; Cluett, Peabody & Co. of Canada Ltd., Toronto, $27,294.29; Dominion Motors Ltd., $12,012.66; J. R. Gaunt & Son (Canada) Co. Ltd., Montreal, $20,460.52; The Hartt Boot & Shoe Co. Ltd., Fredericton, $14,508.16; Hudson's Bay Company, $48,095.68; Imperial Oil Limited, $84,530.95; Mack Trucks of Canada Ltd., Montreal, $24,290.83; Mackenzie Supply Co. Ltd., Regina, $20,590.21; Manitoba Telephone System, $12,325.44; McColl-Frontenac Oil Co., Ltd., $10,162.23; Mercury Mills Limited, Hamilton, Ont., $24,019.05; Northern Commercial Co. Ltd., $11,922.41; Paton Manufacturing Co. Ltd., Montreal, $144,602.64; City of Regina, $13,567.88; Saskatchewan Government Telephone System, $19,966.88; Superline Oils Ltd., Halifax, $16,391.74; Trans-Canada Airlines, $13,869.75; C. Turnbull & Co., Ltd., Galt, Ont., $30,849.32; Workman Uniform Co., Ltd., Montreal, $145,473.43.

1948-49

PUBLIC ACCOUNTS

PART II

X

DEPARTMENT OF THE SECRETARY OF STATE

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF THE SECRETARY OF STATE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary		1,558,814 40
Revenues—		
Ordinary	1,063,175 61	
Special Receipts	12,027 20	
		1,075,202 81
Net Charge		$ 483,611 59

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	28,232 76		28,232 76
[13] Sundry Suspense Accounts	127 55	9 00	136 55
	$ 28,360 31	$ 9 00	$ 28,369 31

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page X-8 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Privileges, Licences and Permits	944,680 67	955,857 73
B Proceeds from Sales	6,397 15	6,103 69
C Services and Service Fees	109,232 10	102,655 89
D Refunds of Expenditure	429 05	290 89
E Miscellaneous	2,436 64	5,824 81
Total Ordinary	1,063,175 61	1,070,733 01
Special Receipts—		
F Cash Surplus from Operations	6,477 31	
G Miscellaneous War, Demobilization and Reconversion Revenues	5,549 89	
Grand Total	$1,075,202 81	$1,070,733 01

Details

Ordinary Revenue—			
A	Privileges, Licences and Permits:		
	Companies: Charters and supplementary charters and limitation certificates to issued stock, $191,712.80; surrender of letters patent, $8,070, *less* paid to Department of Public Printing and Stationery for advertising in *Canada Gazette*, $5,032.60	194,750 20	
	Citizenship: Fees for certificates of citizenship and retention of British Nationality	10,850 30	
	Patents: Assignments, $50,143; caveats, $3,505.50; claims, $12,541.50; final fees, $208,980.75; filing fees, $318,856.82; sundries, $6,876.52	600,904 09	
	Trade Marks, Designs and Copyrights: Copyrights, $12,780; designs, $3,048; renewal of trade marks, $30,266.45; trade marks, $82,060; trade mark assignments, $4,669.38; sundries, $5,352.25	138,176 08	
			944,680 67
B	Proceeds from Sales:		
	Patents: Subscriptions to *Patent Record*		6,397 15
C	Services and Service Fees:		
	Companies: Annual returns of companies, $75,104.40; financial statements, $5,578.50; sundries, $2,933.05	83,615 95	
	Citizenship: Certified copies of certificates of citizenship, $322; sundries, $30.50	352 50	
	Patents: Copies, $14,442.38; annual fee of Patent Agent, $1,440; sundries, $2,257	18,139 38	
	Registration: Certificates, copies and certified copies, $4,804.02; sundries, $577.50	5,381 52	
	Trade Marks and Copyrights: Copies of trade marks, $1,450.65; copies of copyrights, $292.10	1,742 75	
			109,232 10
D	Refunds of Previous Years' Expenditures		429 05
E	Miscellaneous:		
	Fines	2,350 00	
	Sundries	86 64	
			2,436 64
	Total Ordinary		1,063,175 61
Special Receipts—			
F	Cash Surplus from Operations:		
	Cash Surplus of Laurentian Terrace Hostel as at March 31, 1949		6,477 31
G	Miscellaneous War, Demobilization and Reconversion Revenues:		
	Operating Surplus, Laurentian Terrace Hostel, fiscal year 1948-49		5,549 89
	Grand Total		$1,075,202 81

Certified correct.

E. H. COLEMAN,
Under-Secretary of State.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
X–4	Stat.	Secretary of State—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
X–4	428, 630	Departmental Administration	148,203 12	144,788 88	134,181 15
X–5	429	Citizenship Registration Branch	176,618 82	165,106 45	133,271 10
X–5	430	Companies Branch	64,735 12	64,126 85	61,423 72
X–5	431, 878	Trade Marks Branch	68,468 79	64,776 26	45,753 31
X–5	432	Bureau for Translations	609,155 79	607,494 37	513,160 86
X–6	433	Canada Temperance Act	6,000 00	4,366 20	6,000 00
X–6	434, 631	Citizenship Branch	90,184 00	82,894 20	72,242 59

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
		PATENT AND COPYRIGHT OFFICE			
X–6	435	Administration Division	45,893 42	45,355 27	37,375 51
X–6	436 879	Patent Division—Patent Examination Unit	408,649 26	274,409 60	228,858 17
X–7	437 880	Copyright and Industrial Designs Division	23,350 00	20,831 35	16,610 37
X–7	438 632	Patent Record Division	69,787 26	68,093 50	47,255 18
X–7	439	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	4,000 00	3,083 14	3,960 54
		GENERAL			
X–7		Transfer from Vote 86, Unforeseen Expenses (Department of Finance)	428 33	428 33	31,149 87
		PENSIONS AND OTHER BENEFITS			
X–7	Stat.	Gratuities to families of deceased employees	1,060 00	1,060 00	1,624 00
		Total Ordinary	1,728,533 91	1,558,814 40	1,344 866 37
		DEMOBILIZATION AND RECONVERSION			
X–8		Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance)—Laurentian Terrace Hostel Revolving Fund	1 00		
		Grand Total	$ 1,728,534 91	$ 1,558,814 40	$ 1,344,866 37

Salary of the Secretary of State, Hon. Colin Gibson, Salaries Act, c. 24, 1944 ..... $ 10,000 00
Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931 ..... $ 2,000 00

Hon. Colin Gibson received travelling expenses of $2,087.73, which were charged to Vote 428.

Votes 428 and 630 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	122,078 00	122,078 00	122,078 00
Allotted from Vote 85, Salaries, etc.	5,955 12	5,955 12	5,955 12
Allowances	330 00		
Printing, Stationery and Office Equipment	13,200 00	14,400 00	11,011 35
Travelling Expenses	2,000 00	2,400 00	2,389 95
Telegrams and Telephones	2,500 00	2,000 00	1,999 05
Sundries	2,140 00	1,370 00	1,355 41
	$ 148,203 12	$ 148,203 12	$ 144,788 88

As at March 31, 1949, there were 50 salaried employees being paid from this vote, of whom 26 were permanent and 24 temporary.

Vote 429 Citizenship Registration Branch

	Estimates	Allotments	Expenditures
Salaries	125,391 00	125,391 00	125,391 00
Allotted from Vote 85, Salaries, etc.	11,513 82	11,513 82	11,513 82
Allowances	714 00	714 00	
Printing, Stationery and Office Equipment	24,000 00	22,000 00	14,768 49
Sundries, including Telegrams, Telephones and Travelling Expenses	5,000 00	7,000 00	6,377 45
Microfilming of Files	10,000 00	10,000 00	7,055 69
	$ 176,618 82	$ 176,618 82	$ 165,106 45

As at March 31, 1949, there were 79 salaried employees being paid from this vote, of whom 26 were permanent and 53 temporary.

Vote 430 Companies Branch

	Estimates	Allotments	Expenditures
Salaries	54,780 00	54,780 00	54,780 00
Allotted from Vote 85, Salaries, etc.	5,855 12	5,855 12	5,855 12
Allowances	480 00		
Printing, Stationery and Office Equipment	2,000 00	2,750 00	2,557 12
Travelling Expenses	750 00	580 00	200 16
Sundries, including Telegrams and Telephones	870 00	770 00	734 45
	$ 64,735 12	$ 64,735 12	$ 64,126 85

As at March 31, 1949, there were 29 salaried employees being paid from this vote, of whom 19 were permanent and 10 temporary.

Votes 431 and 878 Trade Marks Branch

	Estimates	Allotments	Expenditures
Salaries	53,581 00	53,581 00	53,581 00
Allotted from Vote 85, Salaries, etc.	5,227 79	5,227 79	5,227 79
Allowances	480 00	480 00	
Printing and Stationery	7,800 00	7,800 00	5,196 85
Sundries, including Telegrams, Telephones and Travelling Expenses	1,380 00	1,380 00	770 62
	$ 68,468 79	$ 68,468 79	$ 64,776 26

As at March 31, 1949, there were 33 salaried employees being paid from this vote, of whom 10 were permanent and 23 temporary.

Vote 432 Bureau for Translations

	Estimates	Allotments	Expenditures
Salaries	557,379 00	557,379 00	557,379 00
Allotted from Vote 85, Salaries, etc.	37,010 79	37,010 79	37,010 79
Allowances	1,266 00	266 00	
Printing, Stationery and Office Equipment	5,500 00	6,500 00	5,956 25
Professional and Special Services	5,000 00	5,000 00	4,573 24
Sundries, including Telegrams, Telephones and Travelling Expenses	3,000 00	3,000 00	2,575 09
	$ 609,155 79	$ 609,155 79	$ 607,494 37

As at March 31, 1949, there were 218 salaried employees being paid from this vote, of whom 113 were permanent and 105 temporary.

Vote 433 Canada Temperance Act	**6,000 00**
Expenditures	**$ 4,366 20**

Includes a payment to R. Vezina of $4,195.20 for legal services in connection with the enforcement of the Canada Temperance Act in Beauce County, Quebec.

Votes 434 and 631 Citizenship Branch

	Estimates	Allotments	Expenditures
Salaries	59,007 00	55,007 00	54,475 82
Allowances	198 00		
Printing, Stationery and Office Equipment	8,000 00	13,500 00	8,124 90
Travelling Expenses	7,000 00	5,698 00	4,842 72
Sundries, including Telegrams and Telephones	15,979 00	15,979 00	15,450 76
	$ 90,184 00	$ 90,184 00	$ 82,894 20

As at March 31, 1949, there were 20 salaried employees being paid from this vote, of whom 9 were permanent and 11 temporary.

PATENT AND COPYRIGHT OFFICE

Vote 435 Administration Division

	Estimates	Allotments	Expenditures
Salaries	35,641 00	35,641 00	35,641 00
Allotted from Vote 85, Salaries, etc.	3,540 42	3,540 42	3,540 42
Allowances	72 00	72 00	
Printing, Stationery and Office Equipment	5,000 00	5,000 00	4,858 98
Sundries, including Telegrams, Telephones and Travelling Expenses	1,640 00	1,640 00	1,314 87
	$ 45,893 42	$ 45,893 42	$ 45,355 27

As at March 31, 1949, there were 14 salaried employees being paid from this vote, of whom 12 were permanent and 2 temporary.

Votes 436 and 879 Patent Division—Patent Examination Unit

	Estimates	Allotments	Expenditures
Salaries	225,976 00	225,976 00	225,976 00
Allotted from Vote 85, Salaries, etc.	19,612 26	19,612 26	19,612 26
Allowances	711 00	711 00	
Printing, Stationery and Office Equipment	161,000 00	159,000 00	25,891 15
Sundries, including Telegrams, Telephones and Travelling Expenses	1,350 00	3,350 00	2,930 19
	$ 408,649 26	$ 408,649 26	$ 274,409 60

As at March 31, 1949, there were 105 salaried employees being paid from this vote, of whom 57 were permanent and 48 temporary.

Votes 437 and 880 Copyright and Industrial Designs Division

	Estimates	Allotments	Expenditures
Salaries	11,235 00	12,735 00	12,643 75
Allowances	180 00	180 00	
Printing, Stationery and Office Equipment	3,000 00	3,000 00	1,618 81
A Sundries, including Telegrams, Telephones and Travelling Expenses	8,935 00	7,435 00	6,568 79
	$ 23,350 00	$ 23,350 00	$ 20,831 35

As at March 31, 1949, there were 6 salaried employees being paid from this vote, of whom 3 were permanent and 3 temporary.

A V. C. McDonald, technical adviser at the international conference in Brussels, was paid a fee of $1,800 and travelling expenses of $1,065.71.

Votes 438 and 632 Patent Record Division

	Estimates	Allotments	Expenditures
Salaries	8,727 00	8,727 00	8,727 00
Allotted from Vote 85, Salaries, etc.	530 26	530 26	530 26
Allowances	30 00	30 00	
Printing, Stationery and Office Equipment	60,000 00	60,000 00	58,653 04
Sundries, including Telegrams, Telephones and Travelling Expenses	500 00	500 00	183 20
	$ 69,787 26	$ 69,787 26	$ 68,093 50

As at March 31, 1949, there were 4 salaried employees being paid from this vote, of whom 2 were permanent and 2 temporary.

Vote 439 Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works **4,000 00**

Expenditures ..... **$ 3,083 14**

Canada's contributions to the International Office at Berne, Switzerland, for the year 1948 were as follows: $1,451.65 for the protection of industrial property and $1,631.49 for the protection of literary and artistic works.

GENERAL

Transfer from Vote 86, Unforeseen Expenses (Department of Finance) ..... **$ 428 33**

Expenditures, as authorized by Treasury Board, represented the cost of negative and prints of gift from Canada to Her Royal Highness the Princess Elizabeth on the occasion of her marriage, $46; preparation of address of the Senate and House of Commons to Their Majesties on the occasion of their silver wedding anniversary, $265.33; mahogany case, silver plates and repairs to ink stand of historic value, $67; and wreath in connection with funeral of the late Hon. J. L. Ralston, $50.

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... **$ 1,060 00**

DEMOBILIZATION AND RECONVERSION

Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance)—Laurentian Terrace Hostel Revolving Fund	**$ 1 00**
Expenditures	**nil**

Under authority of P.C. 6042, July 13, 1942, the Laurentian Terrace Hostel was constructed by the Department of Public Works to provide housing accommodation for junior female employees of the public service in the city of Ottawa. The hostel is operated under the direction of a Board of Management, which is authorized to fix and collect the charges for accommodation, meals and other services.

The allotment of $5,000 authorized by Treasury Board Minute, T. 351210 B., April 9, 1948, was reduced at the close of the fiscal year to the above nominal sum. All moneys received from resident employees for accommodation, meals, etc., are credited to this account, and disbursements for operating expenses and administrative costs are debited hereto (see Appendix to this section for Balance Sheet as at March 31, 1949, and Statement of Revenue and Expenditures for the year ended on that date.)

Receipts for the fiscal year amounted to $161,213.99, while disbursements were $149,186.79, leaving a credit balance of $12,027.20 in the account. The latter amount, consisting of cash surplus of $6,477.31 and operating surplus of $5,549.89 at March 31, 1949, was transferred to Special Receipts.

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	12,710 00	5,608 00
Previous Years—Collectable	nil	nil
—Uncollectable	176,898 66	172,160 41
	$ 189,608 66	$ 177,768 41

A list of items in excess of $1,000 in Previous Years—Uncollectable was given on page X-8, Public Accounts, 1948.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
A Internment Operations Fund	22,251 48			22,251 48
B Prisoners of War—Funds	5,981 28			5,981 28
	28,232 76			28,232 76
[13] Sundry Suspense Accounts				
C Unclaimed Cheques Suspense—Secretary of State	127 55		9 00	136 55
	$ 28,360 31		$ 9 00	$ 28,369 31

A The balance remaining in the fund represents earnings of former prisoners of World War I who died while interned, those who escaped or were killed trying to escape, and of others, who, for various reasons, were not paid the balances to their credit on release.

B This account is similar to Internment Operations Fund, except that the amount represents cash belonging to the former prisoners.

C All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of their issue are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The following list contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was $500 or over.

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Coleman, E. H., Under-Secretary of State (Jan. 19)	$ 10,000 00	
Stein, C., Under-Secretary of State	10,000 00	
O'Meara, W. P. J., Assistant Under-Secretary of State	8,000 00	$ 3,326 75
Agnew, W. H.	4,080 00	
Arbic, J. M.	3,540 00	
Asher, G. A.	3,120 00	
Aubrey, B.	3,660 00	
Bailet, X.	3,720 00	
Baker, M.	5,040 00	
Barrette, J. R.	4,200 00	
Beaubien, A. H.	6,600 00	
Beauchamp, J. C.	4,440 00	
Beaudet, E. A.	3,300 00	
Beaudry, Y.	3,180 00	
Belanger, M. J.	3,600 00	
Belisle, M. J. H. R.	3,840 00	
Belleau, A. M.	4,380 00	
Benoit, H. P.	3,960 00	
Berry, R. C.	5,040 00	
Bilodeau, L. H.	3,600 00	
Blondin, L.	3,180 00	
Boileau, A. F.	3,060 00	
Boivin, E. A.	4,440 00	
Boucher, A. E.	4,020 00	
Boucher, E.	4,020 00	
Boudreau, E.	4,200 00	
Boudreault, P.	3,600 00	
Bourque, M. J.	3,540 00	
Bouvier, J	3,060 00	
Bruneau, R.	3,060 00	
Brunet, M.	3,480 00	
Campbell, H. A.	5,040 00	
Campeau, J. A.	3,720 00	
Carbonneau, C. H.	5,040 00	
Carter, D. W.	3,060 00	
Castonguay, E. N.	3,780 00	
Cattanach, A. A.	5,040 00	
Catterall, J. G.	3,660 00	
Charbonneau, L.	4,740 00	
Charette, J. A.	3,180 00	
Chauvette, J. W.	3,060 00	
Chauvin, E.	3,600 00	
Clement, L.	3,600 00	
Corbeil, L. U.	4,020 00	
Cousineau, G. H.	3,540 00	
Cumming, C. H.	5,040 00	
Daoust, J.	3,060 00	
Darcovich, P.	3,120 00	
Daviault, J. P. A.	4,800 00	
Davies, H. B.	4,800 00	
de Bellefeuille, L.	4,080 00	
Deitz, J. A.	3,060 00	
de la Durantaye, R.	4,800 00	
Delahaye, W. H.	5,400 00	
Delaquis, S. M.	3,060 00	
Deziel, P.	4,380 00	
Diamond, W.	3,060 00	
Dixon, J. F.	3,060 00	
Dorion, T.	3,540 00	
Dorval, J. R. G.	3,540 00	
Doyle, H. W.	4,140 00	
Duckett, C. E.	4,200 00	
Duggan, J. E.	5,040 00	
Dumont, T.	4,200 00	
Falardeau, J.	4,440 00	
Filipkowski, J.	3,120 00	
Fleury, J. D.	3,600 00	
Fortin, A.	5,160 00	
Foulds, F.	5,700 00	
Gagnon, L. P.	4,200 00	
Gauthier, H. E.	3,660 00	
Gendron, J. L. R.	3,060 00	
Gervais, C.	3,060 00	
Gosselin, G.	3,780 00	
Goulet, D.	4,020 00	
Grondin, M. J. (Aug. 7)	3,600 00	
Guillaume, A.	3,060 00	
Hamilton, W. J.	3,120 00	
Hartney, M. J.	3,180 00	
Haugan, W. M.	3,600 00	1,524 99
Hayward, C. I.	3,480 00	1,361 30
Hull, C. C. (Mar. 31)	3,000 00	
Hurtubise, J. A. P.	4,020 00	
James, A. M.	3,060 00	
Johnson, E. C.	3,120 00	
Jones, S. A.	3,660 00	
Kaye, V. J.	3,780 00	1,000 28
Kittredge, M. E. E.	3,300 00	
Krys, E. J.	3,120 00	
Lachaine, M.	4,440 00	
Lacourciere, J. M.	3,840 00	
Lalkow, D. I.	3,540 00	
Lamb, C. E.	4,200 00	
Landry, J. N. (Mar. 1)	3,600 00	
Lanoix, M. D.	3,060 00	
Larocque, H.	3,180 00	
Larose, P.	3,600 00	
Lebel, L. J. E.	3,960 00	
Lefebvre, J.	3,060 00	
Lemieux, J. H.	4,440 00	
Letellier, J. C.	4,440 00	
Levy, J. G. (Mar. 31)	5,000 00	
Lochead, H. N.	3,060 00	
Logan, H. E.	3,120 00	
Lozano, L.	3,180 00	
Macdonald, C.	3,840 00	
Mace, F. G. (May 23)	4,800 00	
Mackay, P. E.	3,180 00	
Macpherson, R. C.	5,040 00	
Magnant, J. M.	3,840 00	
Maloney, A. T.	3,060 00	

	Salary rate	Travelling expenses
Marier, H.	4,440 00	
Marshall, J. H. G.	5,040 00	
Martineau, G. A.	4,620 00	
Mayer, J. H.	4,200 00	
McCaffrey, J. P.	5,040 00	
McCallum, M. E.	3,060 00	
McLachlin, D. M.	3,120 00	
Michaud, C.	4,440 00	
Michaud, W. R.	3,660 00	
Michel, W. T.	5,040 00	
Mitchell, J. T.	8,000 00	
Mulhall, M. J.	3,120 00	
Nadon, M.	3,060 00	
Osmond, H.	5,040 00	
Overend, D. W.	3,840 00	
Paquet, F.	3,060 00	
Pare, C.	3,780 00	
Parent, M. A.	3,180 00	
Pelletier, J. Y.	3,540 00	
Plante, E.	3,600 00	
Plante, R.	3,060 00	
Pope, A. D.	5,040 00	
Potvin, A.	3,600 00	
Proulx, R. G. J.	3,600 00	
Ranger, H. A.	3,060 00	
Renault, J. F.	4,440 00	
Renshaw, R. M.	3,840 00	
Rivington, J. A.	3,660 00	
Robert, E.	3,780 00	
Robert, G.	3,060 00	
Robichaud, R. E.	3,600 00	
Roblin, V. Q.	3,660 00	
Rochon, J. A.	3,840 00	
Roy, L.	3,180 00	
Rumilly, R. (Aug. 1)	3,540 00	
Sabourin, M.	3,180 00	
Sauve, G. A.	3,960 00	
Schenck, E.	4,440 00	
Schuller, M. J.	4,440 00	
Shuttleworth, D. J.	3,960 00	
Simons, F. W.	4,440 00	
Smith, E. M.	3,180 00	
Smith, H. G. (May 17)	3,300 00	
Smith, M. J.	3,540 00	
Taillefer, J. L. O.	4,020 00	
Terrien, M. L. M.	3,060 00	
Thibault, J. L. W.	3,480 00	
Thibault, P.	4,320 00	
Thomas, R. E.	3,840 00	
Tremblay, A. (Apr. 22)	3,600 00	
Trowell, F. W.	4,080 00	
Vincelette, H.	4,440 00	
Whillans, T. O.	5,040 00	
Young, J. H.	5,040 00	

Suppliers receiving $10,000 or over from this Department

An amount of $138,868.71 was paid to the Department of Public Printing and Stationery.

Appendix

LAURENTIAN TERRACE HOSTEL

Balance Sheet as at March 31, 1949

ASSETS				LIABILITIES			
Current				Current			
Accounts Receivable		96 22		Accounts Payable		194 68	
Insurance claim pending		1,578 55		Key and Lock Deposits		181 00	
Inventories							375 68
Food	2,897 65						
Coal	90 44						
		2,988 09					
			4,662 86	Government of Canada			
				Department of Public Works —Capital		407,659 26	
Fixed							
Building		339,967 02		Surplus			
Furniture and Equipment	54,104 77			Balance at April 1, 1948	84,705 89		
Less Allowance for Depreciation	27,734 60			*Add*—			
		26,370 17		Excess of Revenue over Expenditure for the year ended March 31, 1949	5,549 89		
China and Glassware	825 56					90,255 78	
Less Allowance for Depreciation	822 55						
		3 01				497,915 04	
Linen	18,114 02						
Less Allowance for Depreciation	17,180 87			*Less*—			
		933 15		Remittances to Receiver General of Canada		126,227 20	
Silver	264 64						371,687 84
Less Allowance for Depreciation	137 33						
		127 31					
			367,400 66				
			$ 372,063 52				$ 372,063 52

Certified correct.

E. J. BRINDELL,
Chairman, Board of Management.

LAURENTIAN TERRACE HOSTEL—*Concluded*

Statement of Revenue and Expenditure for the year ended March 31, 1949

Revenue—			
Rooms		44,142 61	
Meals		116,506 28	
Miscellaneous		557 60	
			161,206 49
Expenditure—			
Salaries and Wages		27,630 60	
Cost of Food Sold		68,391 00	
Other Expenses		10,312 05	
General Expense—Salaries of Janitor and Watchman		3,818 69	
Heat, Light and Water:			
Salaries	7,491 81		
Coal	7,567 05		
Electricity	2,027 59		
Water	2,305 79		
		19,392 24	
Repairs and Maintenance:			
Grounds	10 40		
Buildings	3,142 22		
Electrical and Mechanical Equipment	2,574 48		
Furniture and Other Equipment	91 32		
		5,818 42	
Depreciation:			
Furniture and Equipment	5,410 48		
China and Glassware	412 78		
Linen	4,528 51		
Silver	39 70		
		10,391 47	
		145,754 47	
Administrative Expenses:			
Salaries	8,802 23		
Meals—Staff	583 88		
Printing and Stationery	164 35		
Communication Services	177 46		
Miscellaneous	174 21		
		9,902 13	
			155,656 60
Excess of Revenue over Expenditure for 1948-49			$ 5,549 89

1948-49

PUBLIC ACCOUNTS

PART II

Y

DEPARTMENT OF TRADE AND COMMERCE

(including the National Research Council)

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF TRADE AND COMMERCE

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Fraser Valley Floods	Y-21
Jet Engines and Aircraft	Y-23
Salaries, $3,000 or over	
Department	Y-30
National Research Council	Y-46
Standards Division	Y-13
Suppliers, $10,000 or over	
Department	Y-39
National Research Council	Y-53
Travelling expenses, removal expenses, allowances	
Department	Y-30
National Research Council	Y-46
War Assets Corporation	Y-6, 25, 90

DEPARTMENT OF TRADE AND COMMERCE

Pursuant to the Public Service Re-arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 5700, of December 8, 1948, the following powers, duties and functions vested in, or required to be exercised or performed by, the Minister of Reconstruction and Supply by or under any Act, order, regulation, contract, lease or other writing, were transferred to the Minister of Trade and Commerce:

(*a*) All powers, duties and functions relating to Trans-Canada Air Lines, Canadian Arsenals Limited, Polymer Corporation Limited, Eldorado Mining and Refining (1944) Limited, (and its subsidiary, Northern Transportation Company Limited, and its subsidiary, Northern Transportation Company (1947) Limited) and War Assets Corporation.

(*b*) All powers, duties and functions relating to the Dominion Coal Board.

(*c*) All powers, duties and functions that are not included in the preceding clauses and that were, immediately prior to January 1, 1946, howsoever, vested in, or required to be exercised or performed by, the Minister of Munitions and Supply.

The administration of the following appropriations granted by Parliament to the Department of Reconstruction and Supply in the Estimates and Supplementary Estimates for 1948-49 were transferred to this Department:

(*a*) Votes 396 and 397 for the purposes of the Dominion Coal Board, the appropriation for subsidies under the Domestic Fuel Act and the appropriation for subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal;

(*b*) Votes 398 to 403, inclusive, of such Estimates and Votes 866, 867 and 868 of the Supplementary Estimates, for the purposes of the National Research Council;

(*c*) Votes 404, 405 and 406 for the purposes of the Atomic Energy Control Board;

(*d*) Vote 408 for liquidation of contracts and for miscellaneous and unforeseen expenses;

(*e*) Vote 415, respecting payment of an incentive bonus to industry to expedite production of strategic building materials;

(*f*) Vote 416 of such Estimates and Vote 870 of the Supplementary Estimates, respecting production and transportation subsidies on steel and iron;

(*g*) Vote 417 of such Estimates and Vote 871 of the Supplementary Estimates, respecting Canadian Arsenals Limited; and

(*h*) Vote 418 respecting research and development of jet engines and aircraft.

A portion of the moneys appropriated by Parliament to the Department of Reconstruction and Supply in the Estimates by Vote 407, respecting departmental administration, was transferred under authority of T.371870B., May 1, 1949, to this Department.

Pursuant to the Public Service Re-arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 5207 of November 15, 1948, the control, supervision, direction, duties, functions and establishment of the Canadian Government Travel Bureau were transferred from this Department to the Department of Reconstruction and Supply.

In accordance with the usual practice, the details for the current fiscal year, and comparative figures for the previous fiscal year, of the Revenues, Expenditures and Open Accounts, in respect of the services and appropriations detailed above, are shown under the Department to which they were transferred.

As expenditures of the Federal Government in respect of the Fraser Valley floods are under the jurisdiction of the Rt. Hon. C. D. Howe, Votes 932 and 933 which were shown in the Estimates under the Department of Finance are included in this section.

NOTE.—The following summaries and details of Revenues, Expenditures and Open Accounts do not include those of the National Research Council which begin on page Y—40.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:

Expenditures—		
Ordinary	13,860,480 72	
Special	15,708,397 21	
Demobilization and Reconversion	13,804,403 14	
Other Charges	2,243,106 30	
		45,616,387 37

Revenues—		
Ordinary	3,805,017 60	
Special Receipts	99,077,848 31	
		102,882,865 91
		57,266,478 54
[8a] Adjusting Entries:		
Non-Active Assets—		
(i) Capital Accounts—St. Malo Shops and Miscellaneous Property		2,243,106 30
Net Credit		$ 59,509,584 84

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[1] Cash and other Current Assets—			
(c) Working Capital Advances	6,554 486 08	6,194,988 98	12,749,475 06
[2] Loans to, and Investments in, Crown Agencies—			
(e) Miscellaneous	52,383,174 48		52,383,174 48
[3] Other Loans and Investments—			
(b) To United Kingdom and Other Governments	8,815,680 52		8,815,680 52
(d) Miscellaneous	13,042,477 93	*2,730,856 44*	10,311,621 49
	$ 80,795,819 01	$ 3,464,132 54	$ 84,259,951 55
LIABILITIES			
[9] Floating Debt—			
(b) Notes and Other Obligations Payable on Demand	99,937 80	*16,673 85*	83,263 95
(d) Outstanding Cheques and Warrants	14,511 54	190 48	14,702 02
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	12,381,936 94	*11,905,987 52*	475,949 42
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds		719 51	719 51
[13] Sundry Suspense Accounts	2,260,247 80	*1,737,719 64*	522,528 16
	$ 14,756,634 08	*$ 13,659,471 02*	$ 1,097,163 06

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Y—25 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
Tax Revenues:		
A Miscellaneous Taxes	435,866 70	470,626 70
Non-Tax Revenues:		
B Return on Investments	236,605 78	253,906 87
C Privileges, Licences and Permits	134,677 82	93,134 21
D Proceeds from Sales	62,826 64	58,496 67
E Services and Service Fees	2,833,242 18	2,820,718 94
F Refunds of Expenditure	60,919 07	10,936 56
G Miscellaneous	40,879 41	7,768 57
Total Ordinary	3,805,017 60	3,715,588 52

	1948-49	1947-48
Special Receipts and Other Credits—		
H Refunds of Previous Years' War and Demobolization Expenditures	71,814,226 63	76,996,837 32
I Sale of Surplus War Assets	25,840,284 16	63,380,583 00
J Miscellaneous War, Demobilization and Reconversion Revenues	1,423,337 52	9,445,375 16
Write-up from Consolidated Deficit Account of Expenditures by certain Crown Companies previously charged to War, Demobilization and Reconversion Appropriations		3,704,382 77
	102,882,865 91	157,242,766 77
Adjusting Entries—		
Non-Active Assets—		
K Capital Accounts—		
St. Malo Shops and Miscellaneous Property	2,243,106 30	
Grand Total	$105,125,972 21	$157,242,766 77

Details

Ordinary Revenue—		
Tax Revenues:		
A Miscellaneous Taxes: Duty assessed for the export of electric power		435,866 70
Non-Tax Revenues:		
B Return on Investments: Algoma Steel Corporation, Ltd., $175,267.10; Atlas Steels, Ltd., $18,904.20; Dominion Steel and Coal Corporation, Ltd., $40,612.57; miscellaneous, $1,821.91		236,605 78
C Privileges, Licences and Permits: Elevator licence fees, $29,041; rent of Port Arthur elevator leased to McCabe Bros. Grain Co., $57,413.75; fees collected by Canadian Government Trade Commissioners in foreign countries for signing certificates on customs invoices, $2,821.22; admissions, Canadian International Trade Fair, 1948, $43,861.85; sundries, $1,540 .		134,677 82
D Proceeds from Sales: Grain samples (Board of Grain Commissioners), $40,556.26; surplus grain (Canadian Government Elevators) $10,281.88; screenings, $9,678.77, sundries, $2,309.73 .		62,826 64
E Services and Service Fees: Board of Grain Commissioners: inspection, $578,817.52; weighing, $567,369.64; registration and cancellation of warehouse receipts, $32,935.38; sampling, $17,316.13; overtime, $23,681.78. Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.): Calgary, $106,875.60; Edmonton, $45,565.65; Lethbridge, $8,591.58; Moose Jaw, $53,715.03; Saskatoon, $41,692.13. Electricity inspection fees, $530,759.35; electricity laboratory fees, $484.75; gas inspection fees, $129,565; weights and measures inspection fees, $461,735.25; weights and measures laboratory fees, $2,661.71; Dominion Bureau of Statistics, bulletin service, $24,983.61; Exhibitions, rent of space, $198,587.67; sundries, $7,904.40		2,833,242 18
F Refunds of Previous Years' Expenditures: Dominion Steel & Coal Corporation, Ltd., $50,318.18; miscellaneous, $10,600.89		60,919 07
G Miscellaneous: Fines, $32,487.95; sundries, $8,391.46		40,879 41
Total Ordinary		3,805,017 60
Special Receipts and Other Credits—		
H Refunds of Previous Years' War and Demobilization Expenditures:		
Miscellaneous refunds from contractors, in connection with cost audits and renegotiation of contracts	56,320,763 50	
Net production refunds from pre-financed plants	1,014,282 10	
Reimbursement for inspection costs in connection with certain procurements made through War Supplies Limited	11,038,003 10	
Portion applicable to this Department of refund by the Government of the United States of advances made by Canada in excess of amounts required to cover the cost of supplies and services furnished under lend lease and related programs (including the Canpay program) ...	3,268,417 68	
Miscellaneous	172,760 25	
		71,814,226 63

Special Receipts and Other Credits—*Concluded*

I Sale of Surplus War Assets:			
War Assets Corporation	25,901,955 23		
Less receipts applied against "Other Loans and Investments" (see page Y-26) in connection with the sale of the following plants: North American Cyanamid, Ltd., $720,000; Vivian Diesels & Munitions, Ltd., $11,432.84	731,432 84		
		25,170,522 39	
Sales through War Assets Corporation to Departments of the Government of Canada, settlement for which was made direct to this Department in accordance with Treasury Board direction		669,761 77	
			25,840,284 16
J Miscellaneous War, Demobilization and Reconversion Revenues:			
Net revenue derived from the operation of Sorel Industries Ltd., a Crown plant. (This represents the Government's share of the final distribution of profits)		1,422,798 29	
Miscellaneous		539 23	
			1,423,337 52
			102,882,865 91
Adjusting Entries—			
Non-Active Assets—			
K Capital Accounts:			
St. Malo Shops Property		2,242,957 71	
Miscellaneous Property		148 59	
			2,243,106 30
As these properties, which were included in the Balance Sheet of the Government of Canada as Non-Active Assets, (i) Capital Expenditures, were declared surplus to War Assets Corporation, the entry was necessary to transfer the charge to Consolidated Deficit Account. The offsetting entry is under Expenditures.			
Grand Total			$105,125,972 21

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
Y– 9		Stat. Minister of Trade and Commerce—Salary and Motor Car Allowance	12,000 00	12,000 00	9,580 65
Y– 9	440\ 633/	*Departmental Administration	274,600 00	248,589 82	243,073 88
		Foreign Trade Services—			
Y– 9	441	Commercial Relations and Foreign Tariffs Division, including contribution of $2,800 to International Customs Tariffs Bureau	102,513 00	89,963 62	75,225 27
Y–10	442\ 881/	Export Division	207,564 00	185,410 91	168,356 66
Y–10	443	Import Division, including contributions as detailed in the Estimates	132,084 00	123,189 92	117,315 32
Y–10	444	Industrial Development Division	33,022 44	30,972 21	19,379 68

See Page	No. of Vote	Services	1948-49 Appropriations	1948-49 Expenditures	1947-1948 Expenditures
		Foreign Trade Services—*Concluded*			
Y-11	445, 882	Trade Commissioner Service, including payment of compensation to Trade Commissioners for loss of furniture and effects, under regulations approved by the Governor in Council	2,064,971 00	1,767,294 49	1,618,745 62
Y-12	446, 883	Trade Publicity and Advertising in Canada and Abroad	419,308 00	303,005 40	364,790 69
		Exhibitions—			
Y-12	447, 884, 634	*Exhibitions Generally	918,805 00	883,364 16	419,713 82
Y-13	885	*Canadian International Trade Fair, 1949	500,000 00	403,404 81	
		Standards Division—			
Y-13	448	Administration	82,885 16	81,885 20	22,076 34
Y-14	449	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act	462,178 66	458,481 79	402,021 23
Y-14	450	Laboratory	36,768 69	34,410 07	
Y-15	451	Precious Metals Marking Act	18,560 00	14,051 43	19,241 14
Y-15	452	Weights and Measures Inspection Services	523,369 31	510,308 74	500,262 26
		DOMINION BUREAU OF STATISTICS			
Y-16	453	Administration	222,178 89	220,179 22	173,645 24
Y-16	454, 886, 635	Statistics, including contribution of $2,474 to the Inter-American Statistical Institute	2,952,937 96	2,883,135 25	2,582,119 91
Y-17	455	Census of Population	597,493 87	546,729 22	663,787 21
		WHEAT AND GRAIN DIVISION			
Y-17	456	Salaries and Other Expenses	42,363 75	41,889 73	29,618 71
Y-17	887	*To hereby authorize the Canadian Wheat Board to buy and sell rapeseed and sunflower seed	1 00		
		CANADA GRAIN ACT			
Y-18	457	Administration	112,129 00	105,208 83	102,329 43
Y-18	458, 636	Operation and Maintenance, including inspection, weighing, registration, etc.	2,122,817 99	2,113,045 99	1,958,710 74
Y-18	459, 888	Canadian Government Elevators, including equipment	839,218 00	632,118 18	547,333 31
		DOMINION COAL BOARD (formerly the Dominion Fuel Board)			
Y-19	396	Administration and Investigations of the Dominion Coal Board	82,608 00	70,541 00	29,471 66
Y-20	397	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council	4,500,000 00	1,681,186 27	767,280 31
Y-20	Stat.	Subsidies under the Domestic Fuel Act	11,391 71	11,391 71	41,735 17
Y-20	Stat.	Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal	401,053 43	401,053 43	304,108 17
		PENSIONS AND OTHER BENEFITS			
Y-20	Stat.	Gratuities to families of deceased employees	7,669 32	7,669 32	3,228 00
		Total Ordinary	17,680,492 18	13,860,480 72	11,183,150 42

Sec Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		SPECIAL			
Y–20	461 889 637	*To reimburse the Canadian Commercial Corporation for expenses incurred in purchasing materials, supplies and equipment	775,779 23	775,779 23	548,000 00
Y–21	638	*To reimburse the Canadian Commercial Corporation for amounts advanced by it as working capital under mortgage security to George T. Davie and Sons, Limited	850,000 00	850,000 00	
Y–21	639	To reimburse the Canadian Wheat Board for expenses incurred from August 1, 1947 to July 31, 1948, in regulating deliveries of grain, allocation of railway cars, and administration of regulations relating to maximum prices of grain	128,367 54	128,367 54	733,249 81
Y–21	640	*To reimburse the Canadian Wheat Board for the deficit incurred from the operations of the Wheat Board on the 1947 crop account, flax division, for the period August 1, 1947 to July 31, 1948	4,454,250 44	4,454,250 44	
Y–21	932	*The Fraser Valley Dyking Board	4,500,000 00	4,500 000 00	
Y–21	933	*Emergency unconditional grant to the Government of British Columbia (Fraser Valley)	5,000,000 00	5,000,000 00	
		Total Special	15,708,397 21	15,708,397 21	1,281,249 81
		DEMOBILIZATION AND RECONVERSION			
Y–22	462	Export Permit Branch	124,260 00	117,332 31	126,011 83
Y–22	407	Departmental Administration (Department of Reconstruction and Supply)	1,005,108 87	1,000,428 39	1,304,546 46
Y–22	408	*To provide for the liquidation of contracts, including commitments of previous years	500,000 00	267,096 37	1,007,202 71
Y–23	415 642	Incentive Bonus to Industry to expedite the production of strategic building materials	505,000 00	497,201 20	346,600 12
Y–23	416 870	To provide for Production and Transportation Subsidies on steel and iron, under such terms and conditions as may be approved by the Governor in Council	8,000,000 00	7,062,390 47	7,950,284 21
Y–24	417	Administration, reconversion, and operation of Canadian Arsenals Limited	2,900,000 00	2,584,954 40	1,558,240 93
Y–23	418	To provide for Research and Development of Jet Engines and Aircraft	2,000,000 00	2,000,000 00	4,500,000 00
Y–24	641	To provide for the cost of replacement, repair, reconditioning and salvage of essential buildings, machinery and equipment destroyed or partially destroyed by fire at the Canadian Arsenals Limited, Dominion Arsenals (Val Rose) Plant, Quebec City	275,000 00	275,000 00	
Y–24	871	To authorize the retention by Canadian Arsenals Limited of an amount not to exceed $2,500,000 as a working capital fund for the operations of the Company, representing advances from prior years' appropriations	1 00		
		Total Demobilization and Reconversion	15,309,369 87	13,804,403 14	16,792,886 26
		OTHER CHARGES			
		WRITE-DOWN OF NON-ACTIVE ASSETS			
Y–24	Stat.	St. Malo Shops and Miscellaneous Property	2,243,106 30	2,243,106 30	
		Grand Total	$50,941,365 56	$45,616,387 37	$29,257,286 49

*Complete title is shown in the following details.

Salary of Minister, Rt. Hon. C. D. Howe, Salaries Act, c. 24, 1944	**$ 10,000 00**
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	**$ 2,000 00**

Rt. Hon. C. D. Howe received travelling expenses of $1,730.29, of which $1,128.29 was charged to Vote 440, and $602 to Vote 407, Department of Reconstruction and Supply.

Vote 440 Departmental Administration and Vote 633—To provide for an additional Deputy Minister for the Department of Trade and Commerce for a period not exceeding two years commencing February 1, 1949, to be appointed by the Governor in Council, to be called the Associate Deputy Minister of Trade and Commerce, to hold office during pleasure and to have and exercise, under the Deputy Minister of Trade and Commerce, such powers, duties and functions of the Minister of Trade and Commerce as may be specified by such Minister, at a salary of $12,000 per annum; Order in Council P.C. 132/1088 of March 9, 1949, appointing Sydney David Pierce as such Associate Deputy Minister on the terms therein set forth, is ratified

	Estimates	Allotments	Expenditures
Salaries	199,260 00	218,260 00	210,071 58
Allowances	840 00	840 00	29 84
Printing, Stationery and Office Equipment	12,000 00	15,500 00	8,139 98
Travelling Expenses	10,000 00	8,000 00	6,222 76
Telephones, Telegrams and Postage	8,000 00	6,000 00	3,847 80
Printing of Annual Report, Department of Trade and Commerce.	1,000 00	1,200 00	1,075 55
Trade Promotion at Home and Abroad	25,000 00	7,800 00	2,847 40
Canadian Trade Index	12,500 00	12,500 00	12,500 00
Sundries	6,000 00	4,500 00	3,854 91
	$ 274,600 00	$ 274,600 00	$ 248,589 82

As at March 31, 1949, there were 168 salaried employees being paid from this vote, of whom 32 were permanent and 136 temporary.

An amount of $10,000 in respect of the services of W. D. Low was repaid by the Canadian Commercial Corporation, to which he was on loan, and credited hereto.

Vote 441 Foreign Trade Services—Commercial Relations and Foreign Tariffs Division, including contribution of $2,800 to International Customs Tariffs Bureau

	Estimates	Allotments	Expenditures
Salaries	88,458 00	88,458 00	81,887 49
Allowances	255 00	255 00	16 61
Printing, Stationery and Office Equipment	2,000 00	2,500 00	2,200 35
Travelling Expenses	5,000 00	4,500 00	2,078 35
Telephones, Telegrams and Postage	2,000 00	2,000 00	732 53
Contribution to International Customs Tariffs Bureau	2,800 00	2,800 00	2,446 51
Sundries	2,000 00	2,000 00	601 78
	$ 102,513 00	$ 102,513 00	$ 89,963 62

As at March 31, 1949, there were 30 salaried employees being paid from this vote, of whom 14 were permanent and 16 temporary.

Votes 442 and 881 Foreign Trade Services—Export Division

	Estimates	Allotments	Expenditures
Salaries	167,205 00	167,205 00	156,825 99
Allowances	2,559 00	2,559 00	232 54
Telephones, Telegrams and Postage	7,000 00	7,000 00	5,735 27
Printing, Stationery and Office Equipment	7,000 00	7,000 00	5,517 47
Travelling Expenses	20,000 00	20,000 00	14,797 15
Newspapers and Periodicals	100 00	100 00	41 16
Sundries	3,700 00	3,700 00	2,261 33
	$ 207,564 00	$ 207,564 00	$ 185,410 91

As at March 31, 1949, there were 64 salaried employees being paid from this vote, of whom 26 were permanent and 38 temporary.

Vote 443 Foreign Trade Services—Import Division, including contributions as detailed in the Estimates

	Estimates	Allotments	Expenditures
Salaries	99,111 00	105,511 00	105,204 00
Allowances	1,398 00	1,398 00	121 27
Printing, Stationery and Office Equipment	5,100 00	3,600 00	3,023 59
Travelling Expenses	3,600 00	3,300 00	2,966 66
Telephones, Telegrams and Postage	5,800 00	3,500 00	2,757 41
Sundries	2,575 00	2,575 00	1,967 40
International Cotton Advisory Committee Membership	2,500 00	2,500 00	2,500 00
International Rubber Study Group Contribution	2,500 00	2,500 00	1,981 22
International Tin Study Group Contribution	2,500 00	2,500 00	2,212 47
International Wool Study Group Contribution	2,500 00	2,500 00	
Expenses of Delegates to Commodity Study Group Meetings	4,500 00	2,200 00	455 90
	$ 132,084 00	$ 132,084 00	$ 123,189 92

As at March 31, 1949, there were 42 salaried employees being paid from this vote, of whom 12 were permanent and 30 temporary.

Vote 444 Foreign Trade Services—Industrial Development Division

	Estimates	Allotments	Expenditures
Salaries	19,548 00	20,933 00	20,933 00
Allotted from Vote 85, Salaries, etc.	5,159 44	5,159 44	5,159 44
Allowances	285 00	100 00	98 83
Printing, Stationery and Office Equipment	1,000 00	800 00	640 36
Travelling Expenses	5,000 00	4,000 00	2,499 38
Telephones, Telegrams and Postage	1,500 00	1,500 00	1,429 16
Sundries	530 00	530 00	212 04
	$ 33,022 44	$ 33,022 44	$ 30,972 21

This vote was provided for the administrative expenses of this Division which was organized for the purpose of centralizing Federal Government co-operation with provincial and municipal agencies, industrial development branches of banks, railways, power companies, etc., interested in the establishment of new industries in Canada.

As at March 31, 1949, there were 12 salaried employees being paid from this vote, of whom 6 were permanent and 6 temporary.

Votes 445 and 882 Foreign Trade Services—Trade Commissioner Service, including payment of compensation to Trade Commissioners for loss of furniture and effects, under regulations approved by the Governor in Council

		Estimates	Allotments	Expenditures
	Salaries	922,958 00	901,958 00	826,798 09
	Allowances	930 00	930 00	132 88
	Printing, Stationery and Office Equipment	60,000 00	83,000 00	58,520 42
A	Travel and Removal	203,000 00	203,000 00	154,454 44
	Telephones, Telegrams and Postage	47,000 00	52,000 00	50,431 20
	Living Allowances	514,267 00	514,267 00	484,087 04
	Office Rents	95,000 00	95,000 00	68,980 46
	Local Transportation	9,000 00	9,000 00	5,338 07
B	Sundries	40,000 00	55,000 00	51,164 83
	Newspapers and Periodicals	7,000 00	8,000 00	7,618 43
	Trade and Industrial Promotion	25,000 00	25,000 00	824 48
	Compensation to Trade Commissioners for loss of Furniture and Effects	20,000 00	20,000 00	2,172 46
	Opening New Offices	64,600 00	41,600 00	12,544 49
	Cost of Living Bonus Abroad	56,216 00	56,216 00	44,227 20
		$2,064,971 00	$2,064,971 00	$1,767,294 49

As at March 31, 1949, there were 352 salaried employees being paid from this vote, of whom 90 were permanent and 262 temporary.

A Expenses of the removal from Paris to Canada of the household effects of the late H. Barre amounted to $1,370.19 and payment was authorized by T.368295B., March 25, 1949.

B Sundries included: wages, $9,263.59; professional and special services, $1,950.12; freight and express, $9,328.56; electricity, $2,895.54; and fuel, $1,256.71.

A distribution of expenditures by offices follows:

Head Office	171,935 24	London, England	111,621 54
Athens, Greece	26,769 20	Los Angeles, U.S.A.	25,553 12
Batavia, Java	772 12	Melbourne, Australia	26,594 29
Belfast, Ireland	1,938 06	Mexico City, Mexico	40,805 46
Berne, Switzerland	18,505 55	New Delhi, India	21,103 21
Bogota, Colombia	24,736 00	New York, U.S.A.	31,449 53
Bombay, India	31,898 70	Oslo, Norway	32,231 27
Brussels, Belgium	51,730 64	Paris, France	50,650 16
Buenos Aires, Argentina	58,900 41	Port of Spain, Trinidad	29,538 65
Cairo, Egypt	41,004 70	Rio de Janeiro, Brazil	51,000 57
Cape Town, South Africa	24,705 95	Rome, Italy	40,835 16
Caracas, Venezuela	69,891 55	St. John's, Newfoundland	29,195 58
Dublin, Ireland	20,566 84	Santiago, Chile	19,760 10
Frankfurt, Germany	17,607 03	Sao Paulo, Brazil	31,737 65
Glasgow, Scotland	24,667 89	Shanghai, China	54,155 20
Guatemala City, Guatemala	29,306 78	Singapore	25,914 60
Havana, Cuba	29,555 36	Stockholm, Sweden	38,431 35
Hong Kong, China	58,892 22	Sydney, Australia	39,191 55
Istanbul, Turkey	9,426 40	The Hague, Holland	31,275 22
Johannesburg, South Africa	42,554 54	Tokyo, Japan	17,982 98
Karachi, Pakistan	22,839 05	Vancouver, Canada	6,093 11
Kingston, Jamaica	28,357 37	Washington, U.S.A.	73,432 81
Leopoldville, Belgian Congo	21,206 18	Wellington, New Zealand	35,866 58
Lima, Peru	15,569 58		
Lisbon, Portugal	25,686 96	Total	$1,767,294 49
Liverpool, England	33,850 48		

Votes 446 and 883 Trade Publicity and Advertising in Canada and Abroad

	Estimates	Allotments	Expenditures
Salaries	45,683 00	48,883 00	47,393 99
Allowances	225 00	225 00	16 61
Printing, Stationery and Office Equipment	3,500 00	3,500 00	2,518 30
Travelling Expenses	2,000 00	2,000 00	1,500 61
Advertising in Canada and Abroad	250,000 00	240,300 00	174,680 30
Booklets	25,000 00	25,000 00	8,015 88
Films	46,000 00	46,000 00	18,882 08
Translation of Material Distributed for Publication Abroad	400 00	400 00	297 45
Clipping Service and Subscriptions	1,000 00	1,000 00	611 14
Printing—*Foreign Trade* and *Commerce Extérieur*	40,000 00	45,500 00	45,354 93
Photographs	500 00	1,500 00	1,135 52
Sundries	5,000 00	5,000 00	2,598 59
	$419,308 00	$419,308 00	$303,005 40

As as March 31, 1949, there were 24 salaried employees being paid from this vote, of whom 10 were permanent and 14 temporary.

Votes 447, 884 and 634 Exhibitions—Exhibitions Generally, including a contribution of $1,000 to the International Bureau of Exhibitions and, subject to regulations to be approved by the Governor in Council, to authorize *pro rata* refunds to be made to lessees of space at the Canadian International Trade Fair of rentals monies received from such lessees determined to be in excess of the expenses incurred by Canada in promoting the Canadian International Trade Fair, such refunds to be made from the revenue received

	Estimates	Allotments	Expenditures
Salaries and Wages	68,867 00	65,657 00	65,577 33
Living and Other Allowances	3,534 00	3,441 00	1,822 61
Ottawa Office—Sundry Expenditure	7,500 00	10,038 99	9,231 39
—Travelling Expenses	4,000 00	1,764 04	1,164 04
—Acquisition of Equipment	4,000 00	2,070 92	551 89
London Branch—			
General Expenses, Rental of Land, Rates, Taxes, Water, Maintenance, Building, Freight and Wages	14,000 00	15,301 28	14,996 14
Renovating and putting in operating order, Exhibition Workshops at Blackburn Road, London	15,000 00	8,597 91	7,582 70
Participation in British Industries Fair, 1948-49	20,000 00	20,350 00	19,789 29
Participation in British Industries Fair, 1949		14,000 00	12,980 36
Participation in Tourist and Travel Shows in the United States of America	25,000 00	15,927 80	14,795 94
Membership in the International Bureau of Exhibitions	1,000 00		
Displays for Trade Commissioners' Offices	15,000 00	2,181 05	1,983 37
Participation in Exhibitions in Canada, United States of America and Abroad	60,000 00	72,000 00	55,590 47
Re-designing and renovating the Canadian Court in the Imperial Institute, London, England	54,500 00	14,500 00	13,914 39
Literature for distribution at Exhibitions Abroad	10,000 00		
National Parks Exhibits	20,000 00	8,200 00	7,853 62
Window displays for South America, Canada, United States of America and Abroad	15,000 00	3,371 01	142 80
	337,401 00	257,401 00	227,976 34
A The Canadian International Trade Fair 1948	581,404 00	661,404 00	655,387 82
	$ 918,805 00	$ 918,805 00	$ 883,364 16

As at March 31, 1949, there were 58 salaried employees being paid from this vote, of whom 19 were permanent and 39 temporary.

A The Canadian Engineering and Contracting Co., Ltd., Hamilton, completed a contract amounting to $220.270 for the prefabrication, erection and dismantling of booths at the Canadian International Trade Fair and was paid $120.270 which included the final payment.

Vote 885 Exhibitions—Canadian International Trade Fair, 1949, including authority to refund from revenue deposits received for contracts for space

	Estimates	Allotments	Expenditures
Administration, including Salaries, Literature and General Administrative Expenses	70,000 00		
Rental of Buildings	70,000 00		
Purchase of Capital Equipment	35,000 00		
Prefabrication and Redesigning of Booths, etc.	65,000 00		
Re-erecting and Dismantling Exhibitors' Booths, Reception Area, Club Room, etc.	110,000 00		
Decorations	5,000 00		
Fashion Shows	20,000 00		
Advertising	250,000 00		
	625,000 00		
Less—Anticipated expenditure fiscal year 1949-50	125,000 00		
Salaries		54,291 98	53,643 42
General Administrative Expenses, including cost of moving offices, etc.		11,652 49	11,126 99
Printing, Stationery and Office Equipment		12,753 41	8,230 40
Travelling Expenses		6,568 67	5,838 45
Promotional Literature		42,546 20	38,901 05
Booths, construction, erection and dismantling		61,006 83	61,006 83
Reception and Club Room, construction, erecting and dismantling		1,944 84	1,897 89
Storage building—purchase and re-erection		30,160 00	30,160 00
Equipment and Furniture—purchase and rental		53,038 05	52,902 40
London Branch, general expenses re Canadian International Trade Fair, 1949		1,500 00	1,398 11
Advertising		224,537 53	138,299 27
	$ 500,000 00	$ 500,000 00	$ 403,404 81

Treasury Board authorized the change in the primary allotments from those in the printed Estimate Details, as from the experience gained by the Department in the operation of the 1948 Fair, it was realized that expenditures could be more adequately controlled by the maintenance of these, instead of the official primaries.

As at March 31, 1949, there were 30 salaried employees being paid from this vote, all of whom were temporary.

A contract amounting to $250,090 was awarded to the Canadian Engineering and Contracting Co., Ltd., Hamilton, for refurbishing, erection, new construction and dismantling of booths including electrical work. Progress payments totalled $55,916.15.

Vote 448 Standards Division—Administration

	Estimates	Allotments	Expenditures
Salaries	67,104 00	70,679 00	70,679 00
Allotted from Vote 85, Salaries, etc.	1,016 16	1,016 16	1,016 16
Printing, Stationery and Office Equipment	3,000 00	2,000 00	1,838 77
Travelling Expenses	5,500 00	5,625 00	5,220 20
Telephones, Telegrams and Postage	1,500 00	650 00	472 44
Express, Freight and Cartage	125 00	125 00	59 84
Sundries	1,000 00	1,000 00	842 74
Rental of Tabulating Equipment	1,440 00	1,440 00	1,440 00
Printing of Annual and Special Reports	2,200 00	350 00	316 05
	$ 82,885 16	$ 82,885 16	$ 81,885 20

This vote is provided for the general expenses of the Division which is responsible for the administration of the Acts and relative regulations in respect of electricity and gas inspection, laboratory service, precious metals marking inspection and weights and measures inspection.

As at March 31, 1949, there were 36 salaried employees being paid from this vote, of whom 15 were permanent and 21 temporary.

Vote 449 Standards Division—Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act

	Estimates	Allotments	Expenditures
Salaries	345,423 00	351,123 00	351,123 00
Allotted from Vote 85, Salaries, etc.	9,445 66	9,445 66	9,445 66
Allowances	60 00	60 00	
Printing, Stationery and Office Equipment	8,000 00	9,000 00	8,774 51
Travelling Expenses	63,500 00	63,500 00	63,224 46
Telephones, Telegrams and Postage	5,000 00	4,000 00	3,895 32
Acquisition of Equipment	17,850 00	14,650 00	12,938 80
Repair and Upkeep of Equipment	1,850 00	850 00	150 32
Supplies and Materials	7,150 00	6,350 00	6,200 98
Express, Freight and Cartage	2,500 00	2,000 00	1,854 61
Sundries	1,400 00	1,200 00	874 13
	$ 462,178 66	$ 462,178 66	$ 458,481 79

As at March 31, 1949, there were 137 salaried employees being paid from this vote, of whom 86 were permanent and 51 temporary.

A distribution of expenditures by units follows:

Head Office	25,877 00	Ottawa	23,144 33
Eastern Division	4,135 07	Quebec	21,553 35
Central Division	4,001 52	Regina	13,825 70
Western Division	4,031 46	Saint John	15,065 18
Belleville	19,611 18	Sudbury	17,310 27
Calgary	10,936 09	Three Rivers	12,982 86
Charlottetown	2,345 76	Toronto	52,848 98
Edmonton	10,510 40	Vancouver	28,452 34
Fort William	6,548 99	Victoria	8,986 14
Halifax	15,248 40	Winnipeg	20,766 57
Hamilton	31,080 20		
London	42,533 60		$ 458,481 79
Montreal	59,303 25		
Nelson	7,383 15		

Vote 450 Standards Division—Laboratory

	Estimates	Allotments	Expenditures
Salaries	21,906 00	26,406 00	26,406 00
Allotted from Vote 85, Salaries, etc.	3,162 69	3,162 69	3,162 69
Allowances	225 00	225 00	
Printing, Stationery and Office Equipment	300 00	300 00	292 91
Travelling Expenses	500 00	500 00	427 22
Telephones, Telegrams and Postage	125 00	125 00	26 26
Acquisition of Equipment	8,575 00	4,045 00	2,620 60
Repair and Upkeep of Equipment	500 00	500 00	367 80
Supplies and Materials	1,275 00	1,275 00	928 88
Express, Freight and Cartage	100 00	100 00	59 18
Sundries	100 00	130 00	118 53
	$ 36,768 69	$ 36,768 69	$ 34,410 07

As at March 31, 1949, there were 10 salaried employees being paid from this vote, of whom 5 were permanent and 5 temporary.

Vote 451 Standards Division—Precious Metals Marking Act

	Estimates	Allotments	Expenditures
Salaries	10,020 00	10,920 00	10,755 48
Printing, Stationery and Office Equipment	600 00	600 00	153 81
Travelling Expenses	5,000 00	4,700 00	2,569 58
Telephones, Telegrams and Postage	400 00	400 00	252 60
Repair and Upkeep of Equipment	20 00	20 00	4 55
Express and Freight	20 00	20 00	6 00
Sundries, including purchase of gold and silver articles for assay purposes, and cost of assays	1,000 00	1,000 00	139 16
Professional and Special Services	1,500 00	900 00	170 25
	$ 18,560 00	$ 18,560 00	$ 14,051 43

As at March 31, 1949, there were 3 temporary salaried employees being paid from this vote.

Vote 452 Standards Division—Weights and Measures Inspection Services

	Estimates	Allotments	Expenditures
Salaries	274,737 00	280,037 00	280,037 00
Allotted from Vote 85, Salaries, etc.	7,532 31	7,532 31	7,532 31
Printing, Stationery and Office Equipment	8,000 00	14,000 00	13,873 70
Travelling Expenses	49,500 00	52,000 00	50,399 60
Telephones, Telegrams and Postage	6,000 00	5,900 00	5,653 11
Acquisition of Equipment	12,000 00	10,500 00	9,188 51
Repair and Upkeep of Equipment	3,000 00	1,500 00	573 20
Supplies and Materials	3,500 00	1,300 00	822 60
Cartage	147,500 00	147,000 00	139,855 41
Express and Freight	1,600 00	1,200 00	1,184 72
Sundries, including Short Weight Expenditures	10,000 00	2,400 00	1,188 58
	$ 523,369 31	$ 523,369 31	$ 510,308 74

As at March 31, 1949, there were 121 salaried employees being paid from this vote, of whom 83 were permanent and 38 temporary.

A distribution of expenditures by units follows:

Head Office	26,656 00	Halifax	17,576 25	Sherbrooke	14,829 71
Eastern Division	389 86	Hamilton	31,133 31	Sudbury	16,422 82
Western Division	215 58	London	33,346 25	Three Rivers	15,806 16
Belleville	21,406 89	Montreal	45,729 26	Toronto	42,494 00
Calgary	22,319 60	Ottawa	30,199 75	Vancouver	32,835 67
Charlottetown	3,601 78	Quebec	33,827 17	Winnipeg	25,083 69
Dawson	360 95	Regina	25,888 93		
Edmonton	29,930 36	Saint John	12,511 78		$ 510,308 74
Fort William	2,204 10	Saskatoon	25,538 87		

DOMINION BUREAU OF STATISTICS

Vote 453 Administration

	Estimates	Allotments	Expenditures
Salaries	194,307 00	194,307 00	194,307 00
Allotted from Vote 85, Salaries, etc.	17,291 89	17,291 89	17,291 89
Allowances	180 00	80 00	
Printing, Stationery and Office Equipment	1,500 00	1,500 00	879 39
Travelling Expenses	3,000 00	2,200 00	1,176 24
Telephones, Telegrams and Postage	50 00	50 00	47 12
Local Transportation	250 00	300 00	300 00
Express, Freight and Cartage	4,000 00	4,650 00	4,618 15
Sundries	1,300 00	1,500 00	1,270 37
Repair and Upkeep of Equipment	300 00	300 00	289 06
	$ 222,178 89	$ 222,178 89	$ 220,179 22

As at March 31, 1949, there were 112 salaried employees being paid from this vote, of whom 31 were permanent and 81 temporary.

Votes 454, 886 and 635 Statistics, including contribution of $2,474 to the Inter-American Statistical Institute

		Estimates	Allotments	Expenditures
	Salaries	1,850,024 00	1,854,924 00	1,854,924 00
	Allotted from Vote 85, Salaries, etc.	169,154 96	169,154 96	169,154 96
	Allowances	1,500 00	700 00	332 20
	Printing, Stationery and Office Equipment	233,380 00	248,380 00	231,034 68
	Travelling Expenses	72,650 00	54,750 00	43,102 50
	Telephones, Telegrams and Postage	15,000 00	20,000 00	19,560 98
A	Vital Statistics Fees	62,500 00	63,700 00	60,171 70
B	Criminal Statistics Fees	19,000 00	15,000 00	14,317 78
	Sundries	13,800 00	14,300 00	13,734 16
	Photographic Supplies	10,000 00	12,000 00	11,319 85
	Memberships in Technical Organizations, Scientific Journals, etc., for reference purposes	3,000 00	3,400 00	3,121 88
	Publications for Crop Correspondents	16,250 00	12,350 00	11,399 24
	Printing of Dominion Bureau of Statistics Publications	152,740 00	172,840 00	143,632 82
	Rental of Office Equipment	120,000 00	112,500 00	110,817 74
	Conferences on Agriculture, Financial and Vital Statistics	10,150 00	8,150 00	7,126 90
	Contribution to the Inter-American Statistical Institute	2,474 00	2,474 00	2,461 00
	Remuneration and Expenses of Enumerators of the Field Sampling Organization	151,000 00	148,000 00	147,449 27
C	Preparation of an Index of Deaths—January 1, 1925 to date	50,315 00	40,315 00	39,473 59
		$2,952,937 96	$2,952,937 96	$2,883,135 25

As at March 31, 1949, there were 975 salaried employees being paid from this vote, of whom 269 were permanent and 706 temporary.

A Payments were made to the provinces as follows: Nova Scotia, $2,977.40; Prince Edward Island, $393.10; New Brunswick, $2,603.80; Quebec, $18,251.80; Ontario, $19,392.40; Manitoba, $3,769.70; Saskatchewan, $3,385.10; Alberta, $4,147.90; British Columbia, $5,250.50.

B Consists of a great number of small amounts covering fees paid to justices of the peace, police magistrates and other criminal court officials for making returns on criminal statistics as required under authority of the Statistics Act, c. 190, R.S.

C This index is required in connection with the administration of the Family Allowance Act, c. 40, 1944, as amended, and for other governmental purposes.

The compilation, under the direction of the Dominion Bureau of Statistics, of lists of deaths and births in the Province of Quebec was continued from the previous fiscal year. P.C. 209/666, February 20, 1948 authorized the employment for the period February 1, 1948 to March 31, 1949, of 12 clerks at Quebec for this work. Temporary assistance cost $25,323.08 and other expenses were $14,150.51.

Vote 455 Census of Population

	Estimates	Allotments	Expenditures
Salaries	178,989 00	185,489 00	185,489 00
Allotted from Vote 85, Salaries, etc.	6,082 87	6,082 87	6,082 87
Allowances	120 00		
Printing, Stationery and Office Equipment	11,110 00	27,110 00	22,590 17
Travelling Expenses	4,000 00	3,000 00	2,299 39
Telephones, Telegrams and Postage	300 00	300 00	36 84
Express, Freight and Cartage	300 00	300 00	164 10
Rental of Office Equipment	2,000 00	2,000 00	1,075 00
Photographic Supplies	6,500 00	6,500 00	3,749 21
Printing of Census Reports	70,000 00	45,883 00	11,887 03
A Expenses in connection with taking the 1946 Census	317,592 00	315,292 00	308,490 79
Sundries	500 00	920 00	637 66
Expenses in connection with the 1951 Decennial Census		1,540 00	1,150 16
Contribution to the Inter-American Statistical Institute's Committee on the 1950 Census of the Americas		3,077 00	3,077 00
	$ 597,493 87	$ 597,493 87	$ 546,729 22

As at March 31, 1949, there were 264 salaried employees being paid from this vote, of whom 40 were permanent and 224 temporary.

A This item includes expenditure of $229,810.61 for salaries of temporary employees.

WHEAT AND GRAIN DIVISION

Vote 456 Salaries and Other Expenses

	Estimates	Allotments	Expenditures
Salaries	22,487 00	23,987 00	23,987 00
Allotted from Vote 85, Salaries, etc.	626 75	626 75	626 75
Living and Other Allowances	1,975 00	1,246 61	1,246 61
Printing, Stationery and Office Equipment	600 00	600 00	499 61
Travelling Expenses	3,000 00	1,789 05	1,747 69
Telephones, Telegrams and Postage	3,000 00	2,631 58	2,631 58
Expenses of Representatives attending International Wheat Conference	10,000 00	11,307 78	11,006 96
Sundries	675 00	174 98	143 53
	$ 42,363 75	$ 42,363 75	$ 41,889 73

This vote was provided for the general expenses of the Division which serves as the department's procurement agency with regard to purchases of wheat, flour and other cereal products for foreign governments, and also keeps under constant survey Canada's grain position with reference to supply, transportation, and domestic and export demand.

The Director of the Division serves as secretary to the Wheat Committee of the Cabinet and as the departmental liaison officer to the Canadian Wheat Board.

As at March 31, 1949, there were 6 salaried employees being paid from this vote, of whom 2 were permanent and 4 temporary.

One-half of the annual salary of $7,000 and living allowance of $2,460 of C. C. Boxer, Special Representative of the Canadian Wheat Board in Washington, was paid from this vote.

Vote 887 To hereby authorize the Canadian Wheat Board to buy rapeseed and sunflower seed from producers at a price of six cents per pound for the best grade f.o.b. local shipping point and at appropriate prices for other grades during the period commencing on August 1, 1948 and ending on July 31, 1949; to sell rapeseed and sunflower seed so purchased or the oil extracted therefrom as directed by the Minister of Trade and Commerce; to enter into such contracts as the said Minister may direct for the carrying out of any of these operations.....$ 1 00

Expenditures..... nil

CANADA GRAIN ACT

Vote 457 Administration

	Estimates	Allotments	Expenditures
Salaries	91,535 00	88,835 00	84,562 76
Advertising	400 00	400 00	229 51
Telephones, Telegrams and Postage	1,600 00	1,600 00	1,586 99
Repair and Upkeep of Equipment	250 00	250 00	247 15
Acquisition of Equipment	1,000 00	1,000 00	744 89
Sundries	1,105 00	1,155 00	1,153 30
Professional Services	1,500 00	1,430 00	495 15
Rents	5,589 00	6,809 00	6,808 13
Printing, Stationery and Office Equipment	3,000 00	3,000 00	2,415 87
Express, Freight and Cartage	150 00	150 00	113 70
Travelling Expenses	6,000 00	7,500 00	6,851 38
	$112,129 00	$112,129 00	$105,208 83

As at March 31, 1949, there were 20 salaried employees being paid from this vote, of whom 15 were permanent and 5 temporary.

A statement of Revenue and Expenditure of the Board of Grain Commissioners for Canada for the fiscal year ending March 31, 1949, as certified by the Auditor General of Canada, will be found in Appendix 2 to this section, see page Y—62.

Votes 458 and 636 Operation and Maintenance, including inspection, weighing, registration, etc.

		Estimates	Allotments	Expenditures
	Salaries and Wages	1,720,864 00	1,720,864 00	1,720,864 00
	Allotted from Vote 85, Salaries, etc.	105,653 99	105,653 99	105,653 99
	Allowances	15,000 00	15,000 00	12,951 54
	Overtime	40,000 00	40,000 00	34,247 10
A	Telephones, Telegrams and Postage	12,000 00	11,350 00	11,303 03
	Repair and Upkeep of Equipment	2,500 00	2,500 00	2,396 72
	Acquisition of Equipment	21,000 00	13,050 00	12,572 36
	Sundries	14,800 00	13,800 00	13,613 50
B	Professional Services	3,500 00	3,600 00	3,512 00
	Rents	82,000 00	82,600 00	82,522 70
	Supplies and Materials	10,000 00	10,700 00	10,659 54
	Printing, Stationery and Office Equipment	27,500 00	35,700 00	35,660 10
	Express, Freight and Cartage	16,000 00	16,000 00	15,955 24
	Travelling Expenses	52,000 00	52,000 00	51,134 17
		$2,122,817 99	$2,122,817 99	$2,113,045 99

As at March 31, 1949, there were 764 salaried employees being paid from this vote, of whom 501 were permanent and 263 temporary.

A The expenditures were for: telephones $6,079.54; telegrams, $971.17; postage, $4,252.32.

B Includes the following expenditures: grain appeal tribunals, $2,172; grain standard committees, $1,340.

Votes 459 and 888 Canadian Government Elevators, including Equipment

	Estimates	Allotments	Expenditures
Salaries and Wages	281,890 00	348,085 00	342,627 34
Allowances	2,580 00	2,580 00	1,260 00
Telephones, Telegrams and Postage	2,400 00	2,400 00	2,289 76
Repairs and Upkeep of Buildings, Works and Structures	161,225 00	196,225 00	149,120 62
Repair and Upkeep of Equipment	5,000 00	7,500 00	5,346 65

	Estimates	Allotments	Expenditures
Construction of Buildings, Works and Structures	310,181 00		
Port Arthur Elevator			
Construction of Fire Walls		5,200 00	5,188 77
Contract—T. Crittal and Son, $5,188.77 (payment in full)			
Dust Control System		17,369 00	17,363 64
Contract—Day Company of Canada Ltd., $121,277.96, payments, $17,363.64; to date $121,272.60.			
Safety Light Fixtures		11,250 00	10,943 10
Contract—Strachan-Aiken Electric, $21,446.67; payments, $10,943.10.			
New Spouting		58,368 00	
2"—4" Day Stand Pipes		6,000 00	
6—5 gal. Pump Tanks		144 00	
Safety Switch on Humphrey Elevator		200 00	
Additional Exit and 2 Fire Doors		850 00	
		99,381 00	*83,495 51*
Edmonton Elevator			
Dust Control System		16,500 00	4,320 60
Contract—Day Company of Canada Ltd., $110,000; payments $4,320.60; to date, $101,713.75.			
Fire Walls		6,500 00	
		23,000 00	*4,320 60*
Calgary Elevator			
Dust Control System		63,705 00	29,977 44
Contract—Day Company of Canada Ltd., $169,491.55; payments, $29,977.44.			
Circuit Breaker		1,800 00	
		65,505 00	*29,977 44*
General			
Exit Ladders		21,000 00	115 50
Contract—Dennisteel Corporation, exit ladders, Port Arthur, $6,814.50; payments, including final payment, $115.50.			
Total Construction of Buildings, Works and Structures		*208,886 00*	*67,909 05*
Acquisition of Equipment	2,000 00	1,000 00	876 67
Sundries	58,542 00	53,542 00	44,599 51
Rents	7,000 00	7,100 00	7,049 36
Supplies and Materials	3,000 00	6,000 00	5,991 38
Printing, Stationery and Office Equipment	1,000 00	2,700 00	2,631 19
Express, Freight and Cartage	400 00	400 00	327 80
Travelling Expenses	2,000 00	2,500 00	2,088 85
Purchase of Screenings	2,000 00	300 00	
	$839,218 00	$839,218 00	$632,118 18

As at March 31, 1949, there were 136 salaried employees being paid from this vote, of whom 73 were permanent and 63 temporary.

The Balance Sheet as at March 31, 1949, as certified by the Auditor General, together with related statements will be found in Appendix 5 to this section, see page Y—69.

DOMINION COAL BOARD

Vote 396 Administration and Investigations of the Dominion Coal Board

		Estimates	Allotments	Expenditures
	Salaries	50,308 00	58,308 00	57,706 34
A	Allowances	7,500 00	7,500 00	3,775 00
	Printing, Stationery and Office Equipment	3,000 00	3,000 00	1,977 96
B	Travelling Expenses	13,800 00	9,800 00	4,755 82
	Sundries	8,000 00	4,000 00	2,325 88
		$ 82,608 00	$ 82,608 00	$ 70,541 00

As at March 31, 1949, there were 20 salaried employees being paid from this vote, of whom 6 were permanent and 14 temporary.

A P.C. 126/4433, October 30, 1947 and P.C. 4561, November 7, 1947, authorized payment to the members of the Dominion Coal Board for their services at the rate of $25 per day. Payments in this respect were as follows: Ian MacLaren, $550; D. W. Morrison, $775; E. J. Renaud, $550; P. Streeter, $750; G. A. Vissac, $675; W. C. Whittaker, $475.

B Travelling expenses of $500 or over were paid to members as follows: Ian MacLaren, $527.29; D. W. Morrison, $752.80; P. Streeter, $744.46; G. A. Vissac, $716.30; W. C. Whittaker, 568.30.

Vote 397 Payments in connection with the movements of coal under conditions prescribed by the Governor in Council **4,500,000 00**
Expenditures **$1,681,186 27**

Subventions were paid to Canadian National Railways, Montreal, $638,978.44; Canadian Pacific Railway Company, Montreal, $231,847.02; Dominion Coal Co., Ltd., Sydney, N.S., $614,172.45; Northern Alberta Railways Co., Edmonton, $15,554.75; Old Sydney Collieries, Ltd., Trenton, N.S., $56,024.76; Sydney and Louisburg Railway Co., Sydney, N.S., $118,492.23; sundry, $6,116.62.

Subsidies under the Domestic Fuel Act, c. 52, 1927 ..... **$ 11,391 71**

This subsidy of $1 per net ton of Canadian coal used in the production of coke for domestic use was paid to British Columbia Electric Power and Gas Company, Ltd., Vancouver.

Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930 ..... **$ 401,053 43**

Subsidy payments of 49½ cents per net ton on bituminous coal mined in Canada and converted into coke and used in the smelting of iron from ore, and in the manufacture of steel ingots or steel castings were made to the Dominion Steel and Coal Corporation, Limited, Sydney, N.S.

PENSIONS AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... **$ 7,669 32**

SPECIAL

Votes 461, 839 and 637 To reimburse the Canadian Commercial Corporation for expenses incurred in purchasing materials, supplies and equipment, etc., on behalf of the Department of National Defence under Chapter 51, Statutes of 1947, including the amount of $7,779.23, the balance owing for services rendered in the fiscal year 1947-48, and for the fiscal year 1948-49 ..... **775,779 23**
Expenditures ..... **$ 775,779 23**

Vote 638 To reimburse the Canadian Commercial Corporation for amounts advanced by it as working capital under mortgage security to George T. Davie and Sons, Limited (losses on which advances cannot yet be estimated) for the purpose of enabling that company to complete and to deliver ships to the Ming Sung Industrial Company, Limited, which purchased such ships with funds derived mainly from a loan for this purpose guaranteed by Canada under Part II of the Export Credits Insurance Act..... 850,000 00

Expenditures.....$ 850,000 00

Vote 639 To reimburse the Canadian Wheat Board for expenses incurred from August 1, 1947 to July 31, 1948, in regulating deliveries of grain, allocation of railway cars and administration of regulations relating to maximum prices of grain..... 128,367 54

Expenditures.....$ 128,367 54

Vote 640 To reimburse the Canadian Wheat Board for the deficit incurred from the operations of the Wheat Board on the 1947 crop account, flax division, for the period August 1, 1947 to July 31, 1948, pursuant to regulations passed under the Canadian Wheat Board Act, 1935, as amended, and approved by Orders in Council P.C. 3038 of July 31, 1947 and P.C. 829 of February 26, 1948..... 4,454,250 44

Expenditures.....$4,454,250 44

The amounts provided under the authority of this and the preceding vote included interest at the rate of 3 per cent compounded monthly from the end of the crop year to date of settlement. Payment was made, subject to possible adjustment arising from Treasury Board decision as to the interest rate to be allowed.

Vote 932 To authorize and to provide for payment of a portion of the costs incurred on or after May 15, 1948, by the Government of British Columbia, by the municipal authorities in the Fraser Valley and by the departments and agencies of the Government of Canada in repairing, strengthening, constructing and reconstructing dykes in the Fraser Valley and removing water and debris from the flooded lands in that Valley in accordance with an agreement which the Government of Canada is hereby authorized to enter into with the Government of British Columbia for the purpose of establishing a division of such costs on the basis of the Government of Canada bearing seventy-five per cent thereof (Treasury Board is hereby authorized to direct that there be credited to other appropriations of the Government of Canada to which any of such costs have been originally charged any amount that would otherwise have been payable by either of the said governments in accordance with such agreement); and to authorize and to provide for payment of seventy-five per cent of the total costs incurred by a Board to be known as the "Fraser Valley Dyking Board" (such Board to be constituted pursuant to an agreement which the Government of Canada is hereby authorized to enter into with the Government of British Columbia and, when so constituted, to be a body corporate and to have, subject to the joint direction of the Government of Canada and the Government of British Columbia, the powers, duties and responsibilities provided in such agreement) in carrying on the work of repairing, strengthening, constructing and reconstructing dykes in the Fraser Valley and removing water and debris from the flooded lands in that Valley..... 4,500,000 00

Expenditures.....$4,500,000 00

The Fraser Valley Dyking Board was established in accordance with an agreement between the two governments, dated July 22, 1948. The Board consists of a Chairman and two members. Expenditures were in the form of advances, and details are shown in the Balance Sheet and Financial Statements of the Board in Appendix 8 to this section, see page Y-80.

Vote 933 To authorize and to provide for payment of an emergency unconditional grant to the Government of British Columbia to assist that Government in meeting costs incurred in providing emergency relief to the residents of the Fraser Valley and in rehabilitating the areas damaged by the floods which were declared by Order in Council dated June 10, 1948 (P.C. 2644) to have created a national disaster..... 5,000,000 00

Expenditures.....$5,000,000 00

DEMOBILIZATION AND RECONVERSION

Vote 462 Export Permit Branch

	Estimates	Allotments	Expenditures
Temporary Assistance	98,400 00	102,400 00	102,233 37
Allowances	504 00	504 00	316 27
Printing, Stationery and Office Equipment	12,500 00	8,500 00	6,251 99
Travelling Expenses	2,500 00	2,500 00	2,353 78
Telephones, Telegrams and Postage	7,800 00	7,800 00	4,586 03
Sundries	2,556 00	2,556 00	1,590 87
	$124,260 00	$124,260 00	$117,332 31

As at March 31, 1949, there were 45 temporary salaried employees being paid from this vote.

Vote 407 Departmental Administration (Department of Reconstruction and Supply)

		Allotments	Expenditures
A	Temporary Assistance	718,000 00	718,000 00
	Allotted from Vote, 85, Salaries, etc.	135,308 87	135,308 87
B	Travelling Expenses and Living Allowances	55,000 00	53,381 97
	Advertising and Publicity	500 00	168 48
	Telephones, Telegrams and Postage	30,800 00	30,394 12
	Printing, Stationery and Office Equipment	34,500 00	34,047 31
	Freight, Cartage and Express	2,700 00	2,128 14
C	Professional and Special Services and Expenses	24,500 00	23,955 37
	Rent, Light and Heat	500 00	364 50
	Miscellaneous	3,300 00	2,679 63
		$1,005,108 87	$1,000,428 39

The above amounts were transferred from the Department of Reconstruction and Supply under authority of P.C. 5700, December 8, 1948, and T.371870B, May 10, 1949.

As at March 31, 1949, there were 357 salaried employees being paid from this vote, of whom 4 were permanent and 353 temporary.

A The following employees serving on a part-time basis received payments under authority of individual Orders in Council for their services at per diem rates (shown in parentheses): E. F. Beach, $1,290 ($15); J. Boucher, $516 ($12); M. Lamontagne, $648 ($12); J. B. Milner, $768 ($12); M. C. Urquhart, $24 ($12).

Reimbursement was made to War Assets Corporation for the salaries of employees on loan from that Corporation as follows: J. H. Barry, $15,000; J. S. Irvin, $5,550.

B S. Burke, serving without salary, received an allowance of $6,875 at the rate of $25 per day under authority of P.C. 189/944, March 5, 1948.

Travelling expenses of $500 or over were paid to the following officials serving without salary: R. E. Baldwin, $2,588.97; S. Burke, $826.27; F. G. Cottle, $830.34; E. I. Duffy, $2,221.91; F. L. Johnston, $924.54; A. H. Lawson, $1,381.36; G. H. Lewis, $5,335.34; A. J. Parsons, $2,166.75; R. Ridler, $952.19; W. H. Stoker, $2,132.27; H. K. Wilby, $961.72. E. F. Beach, an employee serving on a part-time basis, received travelling expenses of $640.80.

C Legal fees amounted to $22,067.58 and included the following payments of $1,000 or over; Fernand Choquette, Quebec, $1,289.60; L. A. Forsyth, Montreal, $5,835.38; G. L. Fraser, Vancouver, $3,250.02; C. A. Geoffrion, Montreal, $1,224.36; Geoffrion & Prud'homme, Montreal, $1,602.64; A. Laurendeau, Montreal, $1,061.05; Guy Roberge, Quebec, $1,815.43; A. C. Sharp, Vancouver, $1,836.

Vote 408 To provide for the liquidation of contracts, including commitments of previous years related to the acquisition of assets operated by the Department or an agency of the Department; and for miscellaneous and unforeseen expenses..... 500,000 00

Expenditures..... $ 267,096 37

A distribution of expenditures follows:

Alfred Desmarais, Joliette, Que.—P.C. 5341 dated November 23, 1948, authorized settlement of a claim for loss incurred in operating a bus service during the war years for the benefit of employees of the Government-owned Cherrier Shell Filling Plant at St. Paul l'Ermite, Que.	15,000 00
Eldorado Mining and Refining (1944) Ltd., Ottawa—Refund of an overpayment in previous years for supplies furnished under Canpay requisitions	7,326 00
Willard W. Evans, Lorneville, N.B.—T. 358566 B of August 24, 1948, authorized payment of a claim for injuries received on January 24, 1946, when an anti-tank mine fuse, which had been disposed of in the Bay of Fundy, was washed ashore and exploded in the claimant's hand	10,606 83
Cost in connection with land required for war purposes	9,399 39
Liquidation of Crown Companies	22,187 31
Liquidation of Crown Plants	9,355 95
Payment of outstanding commitments on Mutual Aid orders	14,559 44
Preparation of a history of the Department of Munitions and Supply	3,459 60
Procter and Gamble Company of Canada, Limited, Toronto—P.C. 4813 dated October 22, 1948, authorized settlement of claims arising out of the expropriation, occupation or abandonment by His Majesty of land and buildings owned by the Company at Hamilton, Ont.	46,340 73
Termination of Contracts—P.C. 929 dated February 15, 1945, authorized settlement of claims under munitions contracts which were terminated in whole or in part before completion. Payments were made as follows: The John Bertram and Sons Co. Ltd., Dundas, Ont., $54,973.78; W. C. Brennan Contracting Co., Hamilton, Ont., $5,000; Canadian Marconi Company, Montreal, $23,410.28; Cranemobile Limited, Vancouver, $11,112.23; Dominion Bridge Co. Ltd., Montreal, $12,000; Dominion Machine Shop Reg'd., Quebec, $8,468.24; sundry contractors under $5,000 each, $2,465.49	117,430 02
Weldon Worth, Dayton, Ohio—royalties on "Worth Oil Dilution Systems" installed in aircraft, in accordance with an agreement of June 17, 1940	7,518 00
Sundries	3,913 10
	$267,096 37

Votes 415 and 642 Incentive Bonus to industry to expedite the production of strategic building materials **505,000 00**
Expenditures ..... **$ 497,201 20**

Under authority of P.C. 5205, January 3, 1947 and P.C. 1186, March 31, 1947, an incentive bonus of two cents per pound was granted to Port Hope Sanitary Manufacturing Co., Ltd., for the production of cast iron enamelled sanitary ware and to Anthes-Imperial Ltd., for the production of cast iron soil pipe and fittings based on the increase over the established production.

Payments in the current fiscal year and the payments to date (in parentheses) were made as follows: Port Hope Sanitary Manufacturing Co., Ltd., Port Hope, $156,761.26 ($275,125.90); Anthes-Imperial Ltd., Toronto, $340,439.94 ($568,675.42).

Votes 416 and 870 To provide for Production and Transportation Subsidies on steel and iron, under such terms and conditions as may be approved by the Governor in Council .. **8,000,000 00**
Expenditures **$7,062,390 47**

Payments were made to: Algoma Steel Corporation Ltd., Sault Ste. Marie, Ont., $321,095.10; Atlas Steels Limited, Welland, Ont., $312,177.74; Burlington Steel Co., Ltd., Hamilton, Ont., $125,942.97; Cockshutt Plow Co., Ltd., Brantford, Ont., $6,252.28; Dominion Foundries and Steel Ltd., Hamilton, Ont., $1,501,976.52; Dominion Steel and Coal Corporation Ltd., Sydney, N.S., $2,041,614.62; Otaco, Limited, Orillia, Ont., $750.68; Steel Company of Canada Ltd., Hamilton, Ont., $2,752,580.56.

Vote 418 To provide for Research and Development of Jet Engines and Aircraft **2,000,000 00**
Expenditures **$2,000,000 00**

This vote was provided for expenditures on research and development of jet propelled transport aircraft which is being done by A. V. Roe Canada Ltd., Toronto, under an agreement authorized by P.C. 4436, October 31, 1947. All payments were made to the Company.

Vote 417 Administration, reconversion and operation of Canadian Arsenals Limited... 2,900,000 00
Expenditures.....$2,584,954 40

Expenditures represent advances to the Company during the fiscal year to cover capital and operating expenses. The following is a reconciliation of advances with Schedule 1 to the Balance Sheet which is shown as Appendix 3 to this Section:

Advances as shown in Schedule 1		2,900,000 00
Less: Amount over-advanced in 1947-48 carried forward to 1948-49 by the Company	3,666 33	
Amount received from the Company in May 1949, credited to the above vote but not taken into account in the Company's Balance Sheet as at March 31, 1949	311,379 27	
		315,045 60
Net advances from the above vote		$2,584,954 40

Vote 641 To provide for the cost of replacement, repair, reconditioning and salvage of essential buildings, machinery and equipment destroyed or partially destroyed by fire at the Canadian Arsenals Limited, Dominion Arsenals (Val Rose) Plant, Quebec City.. 275,000 00
Expenditures.....$ 275,000 00

Payment was made to the Company in April, 1949, and was, therefore, not taken into account in its Balance Sheet as at March 31, 1949, which is shown in Appendix 3 to this section.

Vote 871 To authorize the retention by Canadian Arsenals Limited of an amount not to exceed $2,500,000 as a working capital fund for the operations of the Company, representing advances from prior years' appropriations.....$ 1 00
Expenditures..... nil

OTHER CHARGES

(Write-Down of Non-Active Assets)

St. Malo Shops and Miscellaneous Property—Surplus Crown Assets Act, c. 21, 1944-45..$2,243,106 30

The above amount represents the value of St. Malo Shops Property (Dominion Arsenals, Quebec) $2,242,957.71, and Miscellaneous Property (Quebec Shipyards, Ltd.) $148.59, which were listed on the Balance Sheets of the Government of Canada under Non-Active Assets (i) Capital Expenditures, and have been declared surplus to War Assets Corporation under authority of the Surplus Crown Assets Act, c. 21, 1944-45. This debit is offset by a credit in Revenue to permit transfer of the charge from Non-Active Assets to Consolidated Deficit Account without increasing the Net Debt account, to which these amounts were previously charged as Non-Active Assets.

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current year	12,667 84	63,104 27
		(53,905 58)
Previous Years—Collectable	24,535,625 82	81,962,987 68
	(24,535,045 80)	(81,962,889 62)
—Uncollectable	189,110 03	189,079 70
	(146,667 53)	(146,667 53)
	$ 24,737,403 69	$ 82,215,171 65
	(24,681,713 33)	(82,163,462 73)

As all accounts receivable previously shown under the Department of Reconstruction and Supply were in respect of services transferred during the current fiscal year to this Department, the above figures show the combined totals at the close of each fiscal year. The figures in parentheses which are included in those immediately above, reveal the status of those shown under the formed Department in Public Accounts, 1948.

Previous Years—Collectable: Included in the figure of $24,535,625.82 are amounts due from contractors in connection with price adjustments and over-all renegotiations totalling $24,494,611.70.

Previous Years—Uncollectable: Items in excess of $1,000 were listed on Pages VA—14 and Y—15 in Public Accounts, 1949.

Changes in Non-Active Asset Accounts

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
Public Works (Miscellaneous)—				
St. Malo Shops Property	2,242,957 71		2,242,957 71	
Miscellaneous Property	148 59		148 59	
	$ 2,243,106 30		$ 2,243,106 30	

These Non-Active Assets, which had been declared surplus to War Assets Corporation under the Surplus Crown Assets Act, c. 21, 1944-45, were transferred from the Department of Reconstruction and Supply. Subsequent adjusting entries (see pages and) transferred the total amount from Non-Active Assets to Consolidated Deficit Account.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[1] Cash and Other Current Assets				
(c) *Working Capital Advances*—				
(i) Departmental:				
A Board of Grain Commissioners —Canada Grain Act	6,289 19	276,639 59	282,480 16	448 62
B Purchase and storage of strategic materials		2,809,189 38		2,809,189 38
(ii) Crown Corporations:				
B Canadian Arsenals Ltd.	2,500,000 00*	2,500,000 00		5,000,000 00
C Canadian Commercial Corporation	2,500,000 00	7,500 000 00	6,500 000 00	3,500,000 00
D War Assets Corporation	1,548,196 89*		108.359 83	1,439,837 06
	6,554,486 08	13,085,828 97	6,890,839 99	12,749,475 06
[2] Loans to, and Investments in, Crown Agencies				
(e) *Miscellaneous*—				
E Eldorado Mining and Refining (1944) Limited Stock	9,246,876 82*			9,246,876 82
F Polymer Corporation Limited	42,886,297 66*			42,886,297 66
G War Assets Corporation, (Stock liability of predecessor company)	250,000 00*			250,000 00
	52,383,174 48			52,383,174 48

		Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[3] Other Loans and Investments					
	(b) To United Kingdom and Other Governments—				
H	Government of Union of Soviet Socialist Republics	8,815,680 52			8,815,680 52
	(d) Miscellaneous—				
I	Algoma Steel Corporation Ltd.	989,312 93*		250,000 00	739,312 93
J	Crown Trust Company (formerly Crown Trusts and Guarantee Company)	46,636 10*	25,000 00	16,673 85	54,962 25
K	Dominion Steel and Coal Corporation Limited	1,160,359 01*		193,393 17	966,965 84
L	Sundry Coal Companies	129,657 30*		47,965 39	81,691 91
M	Sundry Oil Drilling Operators	1,204,382 77*		1,204,382 77	
	Balances receivable under Agreements of Sale of Crown Assets—				
N	Algoma Steel Corporation Ltd.	5,842,236 56*		288,116 86	5,554,119 70
O	Atlas Steels Ltd.	639,098 49*		23,891 56	615,206 93
P	Vivian Diesels & Munitions Ltd.	150,794 77*		11,432 84	139,361 93
Q	War Assets Corporation North American Cyanamid Limited	2,880,000 00*		720,000 00	2,160,000 00
		13,042,477 93	*25,000 00*	*2,755,856 44*	*10,311,621 49*
		21,858,158 45	25,000 00	2,755,856 44	19,127,302 01
		$ 80,795,819 01	$ 13,110,828 97	$ 9,646,696 43	$ 84,259,951 55

		Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt					
	(b) Notes and Other Obligations Payable on Demand—				
R	Eldorado Mining and Refining Limited	99,937 80*	16,673 85		83,263 95
	(d) Outstanding Cheques and Warrants—				
S	Outstanding Imprest Account Cheques	6,739 31*	280 07	487 50	6,946 74
T	Wheat Bonus Certificates	7,772 23	16 95		7,755 28
		114,449 34	16,970 87	487 50	97,965 97
[10] Deposit and Trust Accounts					
	(c) Miscellaneous—				
U	Contractors' Securities—Cash—Trade and Commerce	280,989 31*	283,273 46	2,284 15	
V	Government of India—Supplies	4,303 46*	4,303 46		
V	Government of The Netherlands—Supplies		479 69	479 69	
V	Government of Turkey—Supplies	109 29*			109 29
V	Government of United Kingdom	182,201 81*	76,034 60	63,114 74	169,281 95
V	Government of United States of America—War Supplies Ltd.	10,484,382 05*	11,038,668 10	554,286 05	
V	Norwegian Shipping and Trade Mission	13,479 29	1,134,024 61	1,120,545 32	
W	Unclaimed Wages—Government Agencies	76,459 34*	553 47	528 65	76,434 52

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
X Board of Grain Commissioners—Grain Overages	17,532 05		16 14	17,548 19
Y Board of Grain Commissioners— Default Trust Account		555 00	555 00	
Z UNRRA Special Funds	1,317,380 34	1,317,380 34		
AA Technical Workers	5,100 00	4,083 20	4,583 20	5,600 00
AB Central Mortgage and Housing Corporation		62,367 15	62,367 15	
AC Space Rental Deposits Canadian International Trade Fair, 1949		3,232 82	210,208 29	206,975 47
	12,381,936 94	13,924 955 90	2,018,968 38	475,949 42
[11] Insurance, Pension and Guaranty Accounts				
(c) *Pension and Retirement Funds*—				
AD Retirement Fund—Trade and Commerce			719 51	719 51
[13] Sundry Suspense Accounts				
AE Loan Subscribers in arrears	720 88*		33 60	754 48
AF Trade and Commerce Suspense	2,257,429 85†	4,622,046 10	2,884,289 86	519,673 61
AG Unclaimed Cheques Suspense—Trade and Commerce	2,097 07†		3 00	2,100 07
	2,260,247 80	4,622,046 10	2,884,326 46	522,528 16
	$ 14,756,634 08	$ 18,563,972 87	$ 4,904,501 85	$ 1,097,163 06

* Under Department of Reconstruction and Supply in Public Accounts, 1948.

† Part under Department of Reconstruction and Supply in Public Accounts, 1948.

A This account is operated pursuant to the provisions of section 163, Canada Grain Act, c. 5, 1930, whereby an accountable advance not exceeding $500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Board of Grain Commissioners for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

B The authority for advances in connection with these accounts is provided through Parliamentary appropriations. The amounts so provided and the net requirements, as represented by the debits, are as follows:

Vote 664 To provide for the purchase and placing in storage of strategic reserves of materials **3,250,000 00**

Expenditures **$2,809,189 38**

Vote 665 To provide for advances to Canadian Arsenals Limited to increase the working capital fund for the operations of the Company **2,500,000 00**

Expenditures **$2,500,000 00**

The accounts of Canadian Arsenals Limited are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1949, as certified by him, together with supporting schedules, will be found in Appendix 3 to this section, see page .

The debit of $2,500,000 represents an advance to the Company in April, 1949, which was not taken into account in its Balance Sheet as at March 31, 1949.

C Advances were made to the Corporation under authority of section 8, the Canadian Commercial Corporation Act, c. 40, 1946, which states that funds not exceeding in the aggregate $10,000,000 were to be made available to the Corporation for working capital requirements. Credits represent repayments.

The accounts of the Corporation are audited by the Auditor General of Canada in accordance with the provisions of section 8(5) of the Act, and the Balance Sheet as at March 31, 1949, as certified by him, together with statement of income and expenditure will be found in Appendix 4 to this section, see page .

D This account relates to loans made to the Corporation for: (*a*) working capital; and (*b*) purchases from the Government of the United States of America of certain immovable defence facilities constructed in Canada which have, or will, become surplus to the requirements of the said Government. The credit represents a repayment.

E This represents the investment of the Crown in the capital stock of this Company.

F This represents the investment of the Crown in the Corporation.

G Under the provisions of the Surplus Crown Assets Act, c. 21, 1944, the assets and liabilities of War Assets Corporation Ltd., were assumed by War Assets Corporation.

H This amount represents the outstanding balance in respect of disbursements, on a recoverable basis, for foodstuffs and other essential requirements in the fiscal year 1945-46, under authority of the War Expenditure and Demobilization Appropriation Act, 1945.

I The credit in this account represents the annual principal payment by the Corporation in accordance with the terms of the agreement. This loan bears no interest.

J Advances are made to the Company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Ltd., which was appropriated by the Crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the Company, this account is credited with the value of such stock and the debit is to "Floating Debt, Stock Payable on Demand—Eldorado Mining and Refining Limited". The debit represents a further advance.

K This loan is to be repaid by April 1, 1954, in ten equal annual instalments, plus interest at 3½ per cent per annum on the outstanding balance. The fifth instalment of $193,393.17 was repaid during the year. Interest amounting to $40.612.57 was received and credited to Ordinary Revenue—Return on Investments.

L These loans were made through the former Emergency Coal Production Board, the Coal Controller and the Dominion Fuel Board, for the purpose of ensuring maximum production in the coal mining industry, and are now under the administration of the Dominion Coal Board. A list of the companies is included in the Schedule to the Trade and Commerce balance sheet in Appendix 1 to this section. Interest amounting to $1,669.89 was received and credited to Ordinary Revenue—Return on investments.

M This account was transferred to the Department of Mines and Resources in accordance with PC 379/1666, April 17, 1948.

N This covers the asset value of property disposed of under lease-purchase option agreement which terminates April 30, 1977, and provides for annual instalments, plus interest at 3 per cent per annum on the balance as follows: to December 31, 1963, $288,116.86; for the next thirteen years to December 31, 1976, $92,427.51, and the final payment on April 30, 1977, of $30,809,17. Interest amounting to $175,267.10 was received and credited to Ordinary Revenue—Return on Investments.

O This covers the asset value of property disposed of under lease-purchase option agreement which terminates December 31, 1974. The agreement provides for quarterly principal payments of $5,972.89 plus interest at 3 per cent per annum on the balance. Interest amounting to $18,904.20 was received and credited to Ordinary Revenue—Return on Investments.

P This covers the asset value of property disposed of under lease-purchase option agreement which terminates December 31, 1975. The agreement provides for annual payments, commencing December 31, 1946, of $11,432.84 for the first ten years and $1,453.32 thereafter, with interest at 3 per cent per annum on the outstanding balance. As the property involved in this transaction had been declared surplus to War Assets Corporation before the lease-purchase option agreement had been completed, collection became the responsibility of the Corporation. During the year, it collected $11,432.84 principal and $4,523.75 interest which were included in its remittances to the Receiver General and credited to Special Receipts—Sale of Surplus War Assets. On advice to this effect received from the Corporation at the close of the fiscal year, the amount of the principal payment, $11,432.84, was transferred from Special Receipts to this account.

Q This represents transactions in connection with the balance receivable from War Assets Corporation on account of the sale by it of Welland Chemical Works Ltd., Welland, Ont. (a Crown plant), to North American Cyanamid Ltd.

R This account records the liability of the Government of Canada for the value of the paid-up capital stock of the above company which had not been redeemed at the close of the fiscal year.

S At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently. Also included in this account are transactions involving Crown companies and Crown plants, and, when the bank account of any of these Government agencies is closed out, funds to meet outstanding cheques are withdrawn and credited hereto. If any of these cheques are presented for payment, they are honoured by the bank which, in due course, is reimbursed from this account.

T Pursuant to an Act Respecting Wheat, c. 60, 1931, the Governor in Council authorized payment out of the unappropriated moneys in the Consolidated Revenue Fund of the sum of five cents per bushel for wheat grown in the Provinces of Manitoba, Saskatchewan and Alberta, in the year 1931 and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer or grain dealer, as defined by the Canada Grain Act.

Payment was made via the medium of certificates; the closing balance represents the Department's liability in respect of those still outstanding.

U Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1948-49, bonds so held in respect of this Department amounted to $20,000.

V These accounts are credited with advances from the respective governments or agencies for the purchase of supplies and debited with the value of the relative shipments, and refunds of unexpended balances.

W When the bank account of any of the Crown companies or Crown plants is closed out, funds representing unclaimed wages are withdrawn and credited hereto, pending presentation of claims.

X With respect to the annual weigh-up of grain in store in public and private elevators as required by sections 138 and 138a of an Act to amend the Canada Grain Act c. 36, 1939, excess net overages disclosed in each crop year belong to the Crown and may be disposed of as the Board directs. The proceeds from the sale of such overages for the present year, $16.14, were credited to this account.

Y Remittances covering matured interest on securities held as surety for licensees, are credited to this account and payments are subsequently made to the licensees concerned.

Z The opening balance represented cash held for the Canadian Commercial Corporation in respect of procurement of supplies for UNRRA and subsequently transferred to the Corporation.

AA P.C. 2047, May 29, 1947, provided for the employment in Canada of selected German scientists and technicians required for industrial and educational purposes. This account is credited with cash deposits, received from prospective employers of such persons, of amounts estimated as necessary to defray their travelling expenses from Germany to Canada and return, and debited with the relative travelling expenses when ascertained.

AB Advances received from Central Mortgage and Housing Corporation for work to be performed by the Dominion Bureau of Statistics were credited to this account and the expenditures for such work were debited hereto. The unexpended balance was refunded to the Corporation.

AC The credit represents the amount received for rent of space at the Canadian International Trade Fair, 1949, and the debit represents refunds of deposits as authorized by the Department. The balance will be transferred to Ordinary Revenue, Services and Service Fees, in 1949-50.

AD The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that Department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the Office of the Comptroller of the Treasury. This change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through various Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balance at that date as finally established in the Department of Finance account.

Credits in Retirement Fund—Trade and Commerce comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of each employee. Debits represent payment of the amount to his credit on resignation or death, or, if the temporary employee is made permanent, either a refund of his contributions or transfer of the amount to the Department of Finance Superannuation account.

The transfer to this account of the credit balance from the Department of Finance—Retirement Fund Civil Service account was effected in the current fiscal year.

AE P.C. 2769 of April 6, 1943 authorized the Minister of Finance to enter into agreements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government service and have not applied for refunds.

AF Receipts which cannot be allocated immediately are credited to this account pending advice which will enable their proper disposition.

AG All cheques, except those drawn against Open Acounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each of the three sections, which are entitled Administration and General, Canada Grain Act and Outside of Canada, respectively, contain the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling or removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list for each section contains the names of employees receiving annual salaries of less than $3,000 who received travelling or removal expenses of $500 or over.

The lists in respect of employees outside of Canada also contain the rates of allowances received.

Administration and General

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Mackenzie, M. W., Deputy Minister	$15,000 00	$ 2,070 35
Pierce, S. D. Associate Deputy Minister	12,000 00	
Skelton, A., Asst. Deputy Minister	10,000 00	
Master, O., Asst. Deputy Minister	8,000 00	
Abell, A.S.	5,040 00	
Adam, J. P. (to Dept. of Transport, Aug. 1)	3,480 00	544 02
Adams, H. A. D.	3,060 00	
Addison, R. E.	4,140 00	
Ahearn, W. J.	4,140 00	1,005 19
Allen, H. L.	3,840 00	
Amey, F. N.	4,080 00	
Anderson, E.	3,060 00	
Andrew, W. J.	4,740 00	
Ardley, A.	3,300 00	
Arnott, N.	5,400 00	
Ashbaugh, F. K.	4,000 00	3,537 97
Ashley, H. G. W.	3,180 00	
Auger, J. R.	3,060 00	
Axford, J. S.	3,060 00	
Babington, F. C.	3,480 00	
Bamsey, G. E.	3,180 00	
Bangs, R. G.	3,840 00	
Bannerman, G. F.	9,000 00	3,250 28
Barber, C. L. (Aug. 23)	3,900 00	
Barclay, J. A.	3,840 00	
Barker, G. N.	3,180 00	
Barkley, S. G.	4,500 00	2,173 28
Barrow, B. G.	3,480 00	
Barclay, J. A.	3,840 00	
Beaton, J. D.	3,060 00	
Beaupre, T. N.	4,440 00	612 35
Beehler, L. J.	3,780 00	
Belisle, F.	3,660 00	
Berlinquette, V. R.	3,300 00	
Bernstein, H. S. (Feb. 1)	3,480 00	
Berry, W. L.	3,960 00	
Bird, K. W.	3,060 00	
Black, W. H.	3,120 00	
Blyth, C. D.	5,040 00	
Boardman, F. G.	3,300 00	
Bocking, T. E.	3,240 00	
Bonnar, R.	4,080 00	
Bouck, M. E.	3,060 00	
Boyd, J. C.	3,600 00	
Brady, J. C. (Jan. 1)	3,780 00	
Brand, E. S. (to Dept. of Mines and Resources, June 10)	7,200 00	
Brault, J. C.	3,060 00	
Brazeau, A.	3,060 00	705 31
Brighton, H. W. (Feb. 16)	5,000 00	
Brower, E. J.	3,360 00	
Brown, E. S.	3,660 00	
Brown, R. A.	4,080 00	
Brown, R. G.	3,180 00	1,821 31
Brown, T. M.	4,140 00	
Buckley, M. H.	3,060 00	
Bull, W. F.	8,000 00	1,665 64
Bunting, E. B.	3,060 00	
Butler, B. C.	7,200 00	
Butterfield, E. S.	3,180 00	
Carten, F. T.	3,840 00	
Chappell, R. N.	3,960 00	
Chatillon, J. A.	3,060 00	
Cheney, H. W.	5,400 00	
Chevrier, K. J.	3,780 00	
Clark, A.	3,060 00	
Clark, H. M.	4,080 00	705 50
Clarke, Edna	3,060 00	
Clarke, Edwin	4,080 00	
Clarke, F. F.	6,000 00	774 30
Clarke, G. C.	3,240 00	
Clingan, G. F.	4,080 00	
Coderre, E. W.	3,180 00	
Cohen, A.	4,080 00	
Conley, L. M. G.	3,300 00	
Cooke, S. C.	3,420 00	
Corkery, P. A.	3,180 00	
Cosgrove, F. P.	4,800 00	
Coulson, H. H.	4,080 00	
Cow, H. V.	3,180 00	
Cowper, G. C.	4,700 00	
Crozier, R. B.	3,420 00	
Cryer, K.	3,480 00	
Cuddy, A. S.	3,360 00	
Cunningham, A. F.	3,600 00	
Daly, D. J.	3,300 00	
Davis, J.	4,740 00	
Davison, J. M. H.	3,540 00	
Dayton, R. H.	8,000 00	795 78

	Salary rate	Travelling expenses
Dean, J.	3,060 00	524 20
Dehler, G. A.	3,660 00	
Deit, A. R.	3,780 00	
DeJausserand, A. A.	3,060 00	
Delisle, J. W.	3,120 00	
Denault, R. L.	3,060 00	
Deslauriers, W. A.	4,740 00	
Dew, A. D.	3,660 00	
Dornan, L. G.	3,240 00	
Douglas, D. G.	3,480 00	928 19
Drolet, C. E. V.	3,300 00	
Duncan, A. S.	5,340 00	
Dunn, J. C.	3,240 00	
Eastwood, W. J.	3,060 00	
Ellis, R. S.	3,780 00	
Ellis, W. E. (July 16)	3,480 00	
Elworthy, R. T.	4,740 00	
Emmerson, F. W.	3,300 00	
Esdale, R. M.	3,060 00	
Evans, H. C.	4,380 00	893 65
Ewert, W. F.	4,080 00	576 47
Fairweather, A. C.	3,840 00	
Falconer, H. M. S.	3,060 00	
Farrell, A. G.	3,180 00	
Feather, B. B.	3,840 00	
Feeley, S.	3,060 00	
Fennell, L. F.	3,180 00	
Fenton, J. G.	3,060 00	
Ferguson, B. A.	3,540 00	
Ferguson, P. H.	3,360 00	
Fergusson, D. A. (Aug. 20)	4,800 00	
Fink, I.	4,140 00	
Finlayson, J. K.	3,660 00	
Finn, E. R.	3,060 00	
Firestone, O. J.	6,600 00	
Fitzpatrick, W. H. (Mar. 14)	4,800 00	511 46
Fleming, M. E.	3,000 00	
Fleming, T. H.	3,180 00	
Fletcher, W. E.	3,180 00	
Forbes, G. R.	4,080 00	
Forsyth, J. L.	4,500 00	
Fortington, A. E.	4,740 00	
Fraser, W. J. S.	3,180 00	
Frick, H. C.	3,660 00	
Friedman, J.	3,060 00	
Gardam, M. G.	3,060 00	
Garden, W. G.	3,600 00	
Garrard, C. J.	3,180 00	
Gay, J. M.	3,060 00	
Gerridzen, E. G.	3,600 00	
Gilbert, H. A.	4,740 00	859 80
Gilburt, P.	3,000 00	
Gill, A. F.	6,900 00	
Gleeson, L. J.	3,660 00	
Goldberg, S. A.	4,320 00	508 77
Good, C. R.	3,180 00	
Goodall, A. L.	3,060 00	
Grant, A. J.	6,000 00	
Grant, C.	3,180 00	
Grant, J. F.	4,640 00	
Grant, M.	3,540 00	
Grant, W. H.	4,740 00	811 51
Grayson, H. W.	4,140 00	
Greene, G. B.	3,360 00	
Greene, R. L.	3,840 00	
Greenway, H. F.	5,040 00	
Guy, R. W.	3,660 00	
Hadskis, H. A.	3,540 00	
Hall, G. S.	4,740 00	
Ham, J. A.	3,480 00	
Hamilton, F. W. (Nov. 4)	3,600 00	
Hand, P. H.	3,960 00	
Handy, R. J.	3,060 00	
Harris, F.	4,440 00	
Harris, H. H.	4,140 00	
Hart, S. N. B.	3,780 00	
Harvey, D.	7,200 00	500 77
Harvey, R.	3,780 00	717 69
Harvey, W. I.	3,660 00	
Hayden, B. R.	4,140 00	
Heaslip, T. S.	3,420 00	1,665 96
Heasman, G. R.	8,000 00	
Heatherington, S. A.	3,060 00	
Heffer, K. H. (June 19)	3,600 00	
Herbert, C. H.	4,740 00	
Hills, T. G.	4,380 00	
Hobart, J. T.	3,480 00	
Hollinger, M.	4,440 00	
Holmes, A. D.	3,840 00	
Hope, C. H.	3,060 00	
Hopkins, W. G. R.	3,300 00	
Houge, F. A.	3,780 00	
Hughes, E. L.	3,240 00	
Hughes, F. W.	3,900 00	
Hunt, L. A. C.	3,480 00	
Hunt, L. V. (Mar. 29)	4,260 00	
Hunter, G. W.	5,400 00	
Isbister, C. M.	6,600 00	
James, K. M.	3,000 00	
James, R. W.	4,740 00	806 65
Jarrett, H. V.	4,080 00	
Jensen, P. E.	3,240 00	
Johnson, R. E.	3,420 00	
Jones, D. A.	6,300 00	2,948 72
Jones, D. H.	3,420 00	
Jones, P. G.	3,960 00	
Jones, M. E.	3,060 00	
Joynt, G. A.	3,540 00	
Jurgensen, N. F. W. (Feb. 3)	3,120 00	
Kane, L. A.	4,740 00	
Keith, F. M.	3,000 00	
Kemp, H. R.	7,500 00	1,491 33
Keyfitz, N.	4,740 00	1,504 39
Kidd, J. P. (May 1)	3,000 00	
Kincade, R. M.	3,660 00	585 00
Kinsella, T. R.	3,600 00	
Knox, A. M. (Jan. 31)	3,300 00	
Kohn, R.	3,240 00	
Kotlarsky, H. R.	3,660 00	
Labelle, J. H. (Sept. 17)	3,300 00	
Labelle, J. M. V.	3,060 00	

	Salary rate	Travelling expenses
Lacasse, J. A.	3,060 00	
Lafleur, R. P.	3,060 00	
Laidlaw, K. A.	3,300 00	1,417 79
Lanceley, W. H.	3,780 00	
Langdon, A. J.	3,840 00	
Latimer, J. H.	3,120 00	
Law, L. W.	3,780 00	
Lawrie, J. B. (Jan. 22)	4,500 00	727 19
Leacy, F. H.	4,140 00	
Leavy, L. J. (to Dept. of Transport, Dec. 1)	4,500 00	
Leblanc, E. E.	3,420 00	
Lefebvre, J. J.	3,000 00	
Lemieux, O. A.	6,000 00	2,251 49
LeNeveu, A. H.	4,740 00	
LeSeelleur, T. N.	3,660 00	
Leslie, E. A.	4,740 00	
Levasseur, J.	3,180 00	
Lewis, G. S.	3,660 00	
Lewis, R. L.	3,240 00	526 00
Livingston, R. H.	4,380 00	
Longfellow, J. H.	3,180 00	
Losee, W. H.	5,040 00	
Loughead, G. Y.	4,740 00	
Lovett, A. W.	3,300 00	
Low, W. D.	10,000 00	
Lowther, J. H.	5,040 00	1,195 54
MacArthur, C. L.	3,060 00	
MacDonald, D. E.	3,420 00	
MacDonald, J. A.	3,300 00	
MacKay, A. B.	3,300 00	
MacKay, J. E.	3,960 00	
MacKinnon, J. G.	3,900 00	
Macklin, V. J.	5,340 00	642 96
MacLean, C. M.	3,060 00	
MacLean, R. W.	6,000 00	
MacLennan, J. W.	3,660 00	
MacRae, A. S.	3,960 00	
Magurn, C. F.	4,740 00	
Mahoney, M. J.	4,380 00	
Mallory, G. D.	5,700 00	715 84
Marks, A. D. (Nov. 1)	4,140 00	
Marquette, H.	3,600 00	
Marshall, D. A.	3,720 00	636 52
Marshall, H.	8,000 00	887 73
Marshall, R.	3,180 00	
Marshall, J. T.	6,600 00	1,870 25
Mathias, F. M.	5,640 00	604 53
McColgan, M. E.	3,060 00	
McCormick, S. R.	3,060 00	664 22
McCoy, F. H.	3,060 00	
McCrea, R. L.	4,740 00	
McDermott, W. E.	4,380 00	
McDonald, C. H.	3,840 00	
McDonald, D. M.	4,440 00	
McDonald, J. F.	3,420 00	
McGinnis, C. F.	5,640 00	
McIntosh, H. C.	4,080 00	
McKellar, N. L.	4,320 00	
McLatchie, G. F.	3,060 00	
McLean, M. J.	3,060 00	
McLeod, G. G.	4,920 00	
McLeod, H.	4,500 00	
McMeekin, E.	4,080 00	
McMorran, A. B.	3,840 00	
McWilliams, E. J.	3,600 00	
Melville, M.	3,060 00	
Melvin, K. L.	3,480 00	
Metcalfe, A. G.	3,060 00	
Michie, V.	7,200 00	
Mikel, A. C.	3,240 00	
Millar, W.	3,660 00	
Miller, W. F.	3,180 00	505 87
Miller, W. R.	3,420 00	
Millward, A. E.	4,500 00	
Moffatt, I. M.	3,060 00	
Monette, J. A. E.	3,120 00	
Moore, W. I.	4,140 00	
Moorman, D.	3,900 00	
Morris, W. G.	3,000 00	
Murphy, L. E.	3,060 00	
Murphy, M. N.	3,480 00	
Neal, A.	5,400 00	
Neate, F. G.	6,300 00	
Nesbitt, W. A.	3,660 00	
Newman, A. H.	5,000 00	2,210 21
Newman, G. A.	5,400 00	724 19
Nickel, C. W.	3,300 00	
Nickson, J. M.	3,660 00	
Nininger, F. J.	3,180 00	
Norman, J.	3,060 00	
Nyenhuis, K.	4,500 00	1,340 66
O'Brian, C. L.	5,100 00	
O'Brien, M. W.	3,060 00	1,450 57
Ogilvie, R. E. H.	4,080 00	
O'Neill, E. E.	3,780 00	
O'Reilly, T. H.	3,060 00	
Owen, D.	4,080 00	521 13
Page, J. H. G.	4,080 00	688 08
Paget, E. B.	4,740 00	
Pain, F.	4,080 00	
Palmer, W. J.	3,060 00	
Parchelo, J. J.	3,660 00	
Parker, C. V.	6,000 00	
Patterson, T. S.	3,120 00	
Peaker, K. A.	3,060 00	
Pelletier, A.	3,060 00	
Penny, H. B.	3,180 00	
Perrier, G. W.	3,060 00	
Phillips, C. S.	3,300 00	
Poley, G. R.	4,740 00	796 07
Porter, W. D.	5,040 00	1,082 06†
Potter, H. K.	3,960 00	
Pouliot, L. J.	4,200 00	789 75
Powell, E. F.	3,060 00	
Power, E. F.	3,300 00	692 77
Powers, A. J.	3,060 00	1,258 55
Prevey, C. M. F.	3,840 00	
Proskie, J.	4,500 00	
Rahm, G. W. J.	3,120 00	
Raley, G. G. E.	5,000 00	
Ralston, D. L.	4,140 00	
Rashley, F. J.	3,500 00	
Reynolds, R. H.	3,480 00	
Richardson, A. J. (July, 1)	3,120 00	
Ritchie, D. F.	3,600 00	
Robbins, J. E.	4,740 00	
Robertson, A. F.	3,180 00	

	Salary rate	Travelling expenses
Robertson, A. S.	3,060 00	
Robinson, H. L.	3,780 00	
Robinson, R. E.	3,480 00	
Rochester, G. H.	4,740 00	
Rodger, L. J.	3,780 00	
Rosenthal, R. W.	3,480 00	
Ross, M. A.	4,740 00	
Ross, S.	4,740 00	
Roughsedge, M. E. K.	4,320 00	
Rowebottom, L. E.	3,480 00	
Roystan, M. C.	3,060 00	
Ryerson, M. E.	3,300 00	
St. Denis, A.	3,060 00	
St. Jean, R.	3,060 00	
Sanson, J.	3,180 00	
Savard, P. A.	3,600 00	2,387 79
Scott, C.	4,740 00	
Scott, R. W.	3,180 00	
Scouler, G. T. (Oct. 22)	3,300 00	
Scully, H. B.	4,020 00	
Shapiro, B. S.	3,600 00	
Sharp, J. M.	4,320 00	
Shaw, W. R.	3,180 00	
Sherman, N. F.	3,060 00	687 75
Shore, P.	3,060 00	
Shrimpton, S. A.	3,180 00	
Sim, F.	7,200 00	
Simmons, H. A. D.	3,300 00	
Slater, D. W. (Sept. 1)	3,300 00	
Smith, E. K.	4,080 00	
Smith, E. L.	3,600 00	
Smith, F. F.	5,400 00	
Smith, F. H.	3,540 00	
Smith, H. C.	3,600 00	
Smith, J. C.	3,480 00	
Smith, K. B. F.	4,080 00	1,583 95
Smith, S. B.	4,320 00	
Smyth, J. E. (Sept. 1)	3,300 00	
Spence, H. M.	3,300 00	
Spencer, J. B.	3,060 00	
Stapledon, T. H.	3,060 00	
Steedman, A. C.	3,480 00	
Stewart, C. J. (to Dept. of Mines and Resources, Mar. 31)	4,800 00	536 56
Stiver, J. L.	5,100 00	
Stott, J.	3,780 00	
Stranks, G. E.	3,780 00	1,855 47
Stratton, J. E.	3,060 00	
Strong, F. B.	3,420 00	
Stuchen, P.	4,440 00	
Swabey, H. W. B.	4,740 00	
Swettenham, S. S.	3,060 00	
Tanner, F. I.	3,300 00	
Taylor, H. O.	3,180 00	
Tedford, A. M.	3,600 00	
Thomas, G.	3,060 00	
Thompson, R. W. (Sept. 17)	3,300 00	
Thorne, E. C.	4,320 00	2,839 04
Thornton, A. E.	4,380 00	
Thwaites, J. B.	3,480 00	
Tierney, M. M.	3,180 00	
Tighe, G. L.	3,060 00	
Tooms, A. A.	4,140 00	
Treble, H. E.	3,960 00	
Tucker, M.	4,140 00	
Tucker, M. C.	3,420 00	
Upper, S. B.	3,180 00	
Uren, W. E.	10,000 00	1,304 37
Valiquette, P. E. J.	3,180 00	
Vogel, G. V.	4,500 00	
Vout, T. R.	3,480 00	
Wagden, G. A.	4,200 00	
Wallace, D. B.	3,780 00	
Wampler, C. F.	3,180 00	
Waterhouse, H. A. B.	3,180 00	516 30
Weekes, F. E.	4,080 00	
Weeks, E. P.	5,700 00	1,607 59
West, E. E.	3,060 00	
Westwood, H.	3,780 00	
Wheelock, S. P.	4,500 00	
Whitworth, F. E.	3,760 00	
Williams, R. M.	4,740 00	523 02
Willis, E. A.	3,000 00	
Wilson, C. F.	7,200 00	4,373 89
Wilson, W. L.	3,360 00	
Winram, W. M.	3,000 00	
Wood, T. C.	3,840 00	1,076 96
Wrong, G. S.	4,740 00	
Young, R. T.	4,740 00	
Ziola, R.	3,180 00	

† Includes an amount of $258.99 charged to Department of Agriculture, Vote 1.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Aman, T. S.	$ 808 55
Anderson, H.	736 30
Andrews, W. G.	1,315 20
Baillargeon, J. E. L.	777 66
Beavis, B.	720 18
Bedard, O.	1,096 40
Billings, W. R.	918 30
Bissonnette, H.	612 65
Boisvert, J. D.	932 45
Boyd, W. R.	546 70
Briggs, C. D.	597 40
Briggs, J. F.	1,163 91
Brodeur, R.	893 03
Burns, A. W.	643 33
Butcher, B. R.	1,683 35
Cameron, W. A.	1,223 56
Clark, W. G.	576 07
Cliche, J. A.	610 85
Cloutier, O.	606 07
Couture, J. H. L.	627 16
Croll, M.	504 91
Crossley, H. R.	591 65
Cruikshank, J. A.	1,321 36
Cuckow, E. H.	637 40
Demerling, R.	1,068 12
Desrochers, G.	785 30
Donnelly, J. M.	585 12

	Travelling expenses
Doucet, G.	614 64
Doucet, J. B.	541 45
Dumas, J. B.	863 42
Fletcher, J. B.	1,220 45
Flewelling, D. B.	910 29
Fortin, A.	1,531 14
Fountain, G. A.	1,247 65
Fry, W. C.	929 05
Gaudette, J. P. P.	554 30
Germain, C. A.	767 16
Gibson, C.	568 05
Gill, A. F.	1,370 15
Goodwin, J. R.	1,131 51
Guenther, W. F.	620 70
Guest, T. E.	643 95
Gunn, J. J.	615 63
Guy, A. E.	650 87
	709 29*
Hagan, P. T.	862 85
Harper, T. J.	629 84
Hatchette, G. F.	1,261 35
Head, E. J.	634 72
Henderson, L. F.	862 90
Henderson, W. J.	1,641 37
Hobart, J. T.	969 83
Honsinger, J.	742 06
Jackson, C. E.	545 15
Jarvis, L.	1,079 33
Jewett, F. C.	902 30
Joyce, C. J.	1,105 45
Kyle, L. M.	741 30
Lemay, H. A.	785 82
Lepage, J. R.	706 17
Letourneau, G.	1,508 75
Lewis, G. R.	542 44
Liddle, J. T.	1,509 85
Louthood, W. R.	976 32
MacMillan, M. C.	526 35
Malone, C. J.	803 21
McCorkle, H.	1,025 74
McGowan, G.	765 90
McHattie, J. A.	523 60
McKenzie, R.	863 83
McLaughlin, P. J.	881 60
Metcalfe, S. B.	1,186 33
Mitchell, R. O.	783 37
Moore, J. R.	716 45
Neal, G. E.	504 82
Nickafor, J.	559 70
Parker, G. E.	667 27
Payne, L. F.	711 04
Penman, G. S.	536 70
Penner, A.	602 75
Percival, W. R.	1,734 19
Piirainen, G.	1,058 20
Plewes, F. G.	920 30
Poirier, J. O. A.	632 15
Pryce, B. L.	1,071 25
Readman, G.	775 43
Redgrave, L.	601 34
Reeves, J. A.	1,187 58
Renaud, A.	854 08
Robidas, M.	647 57
Rose, D. A.	975 68
Shirlaw, J. D.	622 52
Taylor, H. B.	705 50
Teece, E. R.	1,115 25
Thomson, J. H.	612 50
Tovell, E. R.	702 41
Trudel, J. R.	655 06
Ulch, J. L.	617 71
Vaive, M. J.	713 53
Valin, G.	572 50
Verville, J.	729 16
Ward, R. G. D.	570 25
	903 42*
Warren, T. J.	1,368 49
White, P. B.	510 75
Whitfield, P.	1,912 23
Wilkins, H. E.	691 93

Canada Grain Act

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
McKenzie, D. G., Chief Commissioner	$ 12,000 00	$ 1,594 46
Adams, A. G.	3,300 00	
Ainsley, M. McN.	3,060 00	
Ainsworth, T. (Sept. 20)	3,120 00	
Aitken, T. R.	4,440 00	
Alexander, E. H.	3,180 00	
Anderson, J. A.	6,900 00	1,075 93
Apperley, A.	3,180 00	
Ardies, J. H. (Mar. 7)	3,060 00	
Aris, E. J.	3,300 00	
Armstrong, W.	3,600 00	
Arnold, B. H. S.	3,600 00	
Axworthy, J. S.	3,300 00	
Bates, C. E.	3,060 00	
Baxter, E. E.	3,780 00	
Beck, W. J.	3,840 00	
Benson, D. A.	4,080 00	
Booth, J. H.	3,600 00	
Bottoms, R.	3,060 00	
Briden, F. C.	3,060 00	
Brinkworth, C. W.	3,180 00	
Britten, J. F. (May 8)	3,300 00	
Brohman, G. J. P.	3,060 00	
Brown, A.	3,060 00	
Brownscombe, C. J.	3,420 00	
Bruce, W. F.	3,300 00	
Byers, J. (June 23)	3,180 00	
Calder, A. T.	4,740 00	
Capon, S. M.	5,700 00	1,353 60
Carl, G. W.	3,600 00	
Carruthers, H.	3,600 00	
Carruthers, J. (Feb. 5)	3,360 00	
Chisholm, J. A.	3,060 00	
Chivers, W. C. (Nov. 1)	3,180 00	
Christy, B. G.	3,060 00	
Comba, W. H.	4,080 00	
Conacher, M. J.	3,960 00	2,220 55
Connell, J.	3,360 00	
Cooper, H. S.	3,600 00	
Corbett, B.	4,440 00	
Cousineau, J. I. R.	3,600 00	
Cracknell, C. W.	3,600 00	
Creighton, A. M.	3,360 00	
Cressman, L. L.	3,360 00	
Cross, W.	3,060 00	
Crowe, F. G.	3,420 00	
Cunningham, D. K.	3,300 00	
Dahl, R. B.	4,140 00	
Dawson, H. G.	3,300 00	560 90*
Denney, S.	3,360 00	
Dollery, A. F.	6,000 00	
Drabble, S.	3,300 00	
Duffus, C. M.	3,060 00	

	Salary rate	Travelling expenses
Duguid, J. N.	3,600 00	
Edwards, G.	3,480 00	
Faulkner, A. J.	3,060 00	
Felton, C. E.	3,060 00	
Ferguson, T. M.	3,600 00	
Field, E. R.	3,180 00	
Field, R. A.	3,060 00	
Finlayson, W. (Sept. 24)	3,360 00	
Finnen, W. C.	3,060 00	
Fisher, M. H.	3,120 00	
Fleming, H. B.	3,180 00	
Forrester, R. E.	3,480 00	
Forsyth, J. F.	4,200 00	
Fowler, H. F.	3,360 00	
Fraser, P.	3,600 00	
Freeman, J. L.	3,060 00	
Gibbon, R.	3,360 00	643 27
Gibbons, A. H.	3,600 00	
Gilliam, F. C.	3,300 00	
Glaister, R. L.	3,060 00	
Glenn, J.	3,360 00	
Goddard, A. J.	3,300 00	
Good, H. J.	3,420 00	
Goodfellow, W. R.	3,600 00	
Gough, W. T.	3,300 00	1,542 66
Gowe, C. H.	3,300 00	
Graham, I. P.	3,060 00	
Green, G. R. (Mar. 8)	3,600 00	
Green, G. Y. S.	3,060 00	
Green, R. D.	3,060 00	1,167 45
Green, S. H.	3,060 00	
Gunby, G. W. (Jan. 13)	3,360 00	
Haines, H. F.	3,060 00	
Halliwell, H.	4,140 00	
Hamlet, W.	3,060 00	
Hammond, C. W.	3,060 00	
Harper, H. L.	3,360 00	
Harrison, T. J. (Sept. 1)	7,500 00	
Hartley, J. W.	3,300 00	
Hawes, S. J.	3,060 00	
Hester, F. W.	3,300 00	
Hetherington, R.	6,500 00	803 84
Hlynka, I.	4,740 00	
Hlynka, K.	3,420 00	
Hodgkinson, J. H.	3,360 00	
Holland, A. E.	3,600 00	
Howes, E. C.	3,360 00	
Hueston, E. M.	3,300 00	
Humphrey, S. G.	3,060 00	
Hutchinson, W.	3,060 00	
Insley, C. A.	3,600 00	
Irvine, G. N.	3,300 00	
Isaacs, C. E.	3,300 00	
Jacobson, A. E.	3,060 00	
Jaffray, E. L.	4,380 00	
Johnson, H. E.	3,600 00	
Kerr, W. (Apr. 30)	3,660 00	
Kerstens, B. A.	3,060 00	
Lang, R. G. A.	3,060 00	
Langford, G. T.	3,060 00	
Lawson, W. J.	4,320 00	
Leask, S.	3,360 00	
Leitch, E. L.	3,360 00	
Levi, I.	3,300 00	
Liscombe, A. C. V.	3,060 00	
Ludlam, F. S. (Mar. 1)	6,900 00	
MacDonald, A.	3,600 00	
MacDonald, D.	3,060 00	
MacDonald, H. C.	3,060 00	
MacDonnell, H. A.	3,360 00	
MacGarva, J. H. (Mar. 23)	3,360 00	
MacGibbon, D. A.	10,000 00	
MacKillop, M. L.	3,060 00	
MacKinnon, M. M.	7,500 00	2,050 83
MacLennan, A.	3,600 00	
MacLeod, W. J.	3,060 00	
Mains, R. B.	3,060 00	
Manahan, C. R.	4,380 00	
Manson, J. J.	3,300 00	
Marples, P. J.	4,380 00	
Matheson, C. E.	3,300 00	
Matheson, J. W.	3,060 00	
May, S. G.	3,060 00	
McArthur, H.	3,360 00	
McBeath, W. A.	3,960 00	
McCallum, M.	3,060 00	
McCann, T. W.	4,020 00	
McConnell, H. J.	3,060 00	
McCracken, W. J. (Apr. 25)	3,420 00	
McFarlane, A. I.	3,360 00	
McKay, A. E. G.	3,060 00	
McKay, W. (May 26)	3,420 00	
McKeown, H. G.	3,060 00	
McLaughlin, J.	3,060 00	
McLean, A. G.	7,500 00	
McLean, J. H.	3,180 00	
McLennan, J. L. (Jan. 14)	3,060 00	
McMullen, W. J. (Dec. 16)	3,840 00	
Meaden, L. L.	3,180 00	
Meredith, W. O. S.	4,440 00	
Millar, E. C.	3,660 00	
Millar, W.	3,960 00	
Miller, A.	4,680 00	
Miller, T. A.	3,600 00	
Mills, A.	3,300 00	
Moffat, Q. C.	3,300 00	
Moore, H.	3,300 00	
Munn, N.	3,360 00	
Munro, A.	3,360 00	
Munro, H. A.	3,060 00	604 73*
Munro, J. R.	4,740 00	
North, G. E.	3,300 00	
Oldale, C. E.	3,360 00	
O'Neill, D. J.	3,060 00	
O'Neill, T.	3,360 00	
Owen, A. T.	3,300 00	
Owen, C. H.	3,180 00	
Parker, J. S.	3,300 00	
Pashak, J. L.	3,060 00	
Paull, A. E.	3,480 00	
Penfold, S. D.	3,600 00	
Perras, E. B.	3,060 00	

	Salary rate	Travelling expenses
Pike, J.	4,080 00	
Pollock, J.	3,360 00	
Preston, W.	3,060 00	
Priscott, A.	3 960 00	
Pyett, G. E.	3,360 00	
Radmore, G. P.	3,360 00	
Rathbone, F. J.	7,500 00	
Rayner, J.	6,000 00	1,800 77
Reader, F. T.	4,080 00	
Reimer, H. H.	3,060 00	
Ritchie, F. G.	5,040 00	
Robb, S. J. K.	3,480 00	
Robertson, C. E.	3,960 00	
Ross, D. E.	3,360 00	
Ross, J. A.	4,740 00	
Saunders, P. E. (July 5)	3,120 00	
Scott, W. J.	3,300 00	
Sellick, S. T.	3,060 00	
Shapton, W. F.	3,060 00	
Sheppard, C.	3,600 00	
Simmons, A.	3,360 00	
Slater, H. H.	3,360 00	
Smith, G. H.	3,600 00	
Smith, P. J.	3,960 00	
Sparks, W. T.	3,300 00	590 92
Spittle, C. F.	3,960 00	
Stevens, F. G.	3,600 00	
Stewart, P. C.	3,060 00	
Storey, W. J.	3,600 00	
Taylor, R. D.	3,060 00	
Temple, H.	3,360 00	
Thomas, H. A.	3,600 00	
Thompson, S. G.	4,320 00	
Thomson, P.	3,060 00	
Thornber, W. (Mar. 12)	4,320 00	
Timbers, G. H.	3,360 00	
Vallance, J.	10,000 00	865 31
Varley, F. L.	3,540 00	
Warren, F.	3,060 00	
Watts, W.	3,240 00	
Wells, W. C.	3,060 00	
White, G. G.	3,060 00	
White, H. G. (Apr. 26)	3,780 00	
Whitehurst, W. R. (July 1)	3,180 00	
Whitfield, J. C.	3,060 00	
Wilcock, P.	3,300 00	
Wilson, J. H.	3,300 00	
Wilson, W. J.	3,600 00	
Winn, G. H.	3,300 00	
Wood, G.	3,060 00	
Wren, T. H. (May 26)	3,180 00	
Wright, F.	3,600 00	
Wright, J. S.	3,060 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Brown, A. G.	$ 1,890 37	Graham, R. E.	1,155 40	Robinson, J. J.	558 03
Bullough, E.	530 10	MacDonald, I.	876 00	Schofield, H.	812 91
Chenier, H. J.	1,171 66	McKenzie, R.	1,049 64*	Tiffin, A. T.	2,171 19
Crawford, M. B.	1,033 63	McQueen, P. F.	589 72*	Warren, R. C.	2,220 31
Gould, J. V.	556 65	Milton, W. G.	1,039 11	Williams, H. L.	615 22

Outside of Canada

Salaried employees receiving $3,000 or over

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
The Argentine:				
Brown, H. L.	$ 5,460 00	$ 6,972 00		
Gravel, R. E.	3,600 00	5,040 00		
McCullough, W. B.	4,320 00	5,952 00		
Australia:				
Croft, C. M.	6,900 00	3,744 00		
Dale, M. R. M.	3,420 00	1,824 00		$ 931 73
Fletcher, T. R. G.	3,420 00	2,124 00		
Fraser, F. W.	5,700 00	3,444 00	$ 4,482 63	
Belgian Congo:				
Ausman, L. H.	4,740 00	5,628 00		
Belgium:				
Macdonald, B. A.	5,700 00	7,548 00		
Smith, W. G.	3,600 00	5,460 00	666 10	2,680 53

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
Brazil:				
Belanger, P. M.	5,640 00	6,072 00	3,720 19	
Depocas, J. C.	4,740 00	5,952 00		2,334 56
Harris, T. F.	3,180 00	3,588 00		3,568 21
Chile:				
Maguire, E. H.	3,600 00	4,740 00		
China:				
Bird, K. L. (Dec. 13)	4,200 00			
Cosgrave, L. M.	6,000 00	1,200 00		
Rankin, B. I.	3,480 00	1,200 00		975 74
Colombia:				
Richardson, H. W.	3,720 00	4,620 00	686 00	
Van, W. R.	3,180 00	3,792 00	756 57	1,531 43
Cuba:				
Evans, A. W.	3,600 00	7,428 00		1,120 75
Egypt:				
Boyer, J. M.	4,740 00	7,416 00		5,473 51
France:				
Brodie, A. B.	3,420 00	2,604 00		
Gauthier, J. P. C.	3,420 00	3,876 00		
Manion, J. P.	5,460 00	6,516 00		1,535 42
Tremblay, J. H.	3,840 00	4,716 00	868 28	
Germany:				
Bachand, B. J.	3,420 00			
Greece:				
Holton, D. M.	3,180 00	3,396 00		1,263 98
Monty, T. J.	4,740 00	4,908 00	951 13	
Guatemala:				
Birkett, C. B.	4,740 00	6,588 00		
Hong Kong:				
Jolliffe, W. E. (July 31)	3,240 00			1,538 43
Noble, K. F.	4,740 00	6,204 00		6,688 94
India:				
Gallow, C. R.	3,840 00	5,844 00		2,148 31
Grew, R.	5,640 00	7,872 00		1,502 47
Thomson, R. K.	3,180 00	5,052 00		1,416 99
Ireland:				
Priestman, H. L. E.	5,460 00	6,012 00		
Italy:				
Bissonnet, A. P.	3,420 00	3,792 00		
Smith, R. G. C.	5,460 00	6,396 00	1,054 79	6,186 42
Jamaica:				
Gordon, R. V. N.	3,420 00	2,988 00		
Palmer, M. B.	4,740 00	5,112 00	2,856 89	
Japan:				
Britton, J. C.	4,980 00	6,456 00	2,340 15	
Kenderdine, J. E.	7,000 00			
Mexico:				
Cole, D. S.	6,900 00	6,492 00		
Millyard, W. J.	3,420 00	2,208 00		
The Netherlands:				
Chapin, V. L.	3,420 00	4,116 00		
Langley, J. A.	6,300 00	8,088 00		
Newfoundland:				
Smith, R. C.	3,840 00	5,520 00		3,633 78

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
New Zealand:				
Forsyth-Smith, C. M.	3,180 00	2,832 00		3,675 48
Hopper, W. C.	5,640 00	4,860 00		4,162 59
McLane, P. V.	5,640 00	4,860 00		
Norway:				
Horne, H. J.	3,180 00	3,756 00		2,304 06
Macdonald, S. G.	5,220 00	6,324 00		
Pakistan:				
Browne, G. A.	3,600 00	6,312 00	2,560 93	
Peru:				
Van Tighem, C. J.	3,840 00	2,436 00		
Wallace, W. D.	3,540 00	2,388 00	1,043 26	1,077 33
Portugal:				
Campeau, L. A.	3,180 00	2,688 00		
Glass, L. S.	4,740 00	5,736 00		
Singapore:				
Sykes, P.	5,640 00	6,900 00		1,588 84
South Africa:				
Allen, S. V.	5,460 00	5,112 00		933 59
Armstrong, D. S.	3,420 00	2,988 00		
Cook, F. T.	3,420 00	2,988 00		2,941 05
Tregaskes, S. G.	3,420 00	3,864 00		
Sweden:				
Mundy, D. B.	3,420 00	4,308 00		
Palmer, F. H.	6,900 00	8,472 00		
Switzerland:				
Lamontagne, Y.	6,000 00	7,704 00		
Trinidad:				
Major, T. G.	5,220 00	5,244 00	2,788 22	
United Kingdom:				
Armstrong, M. A.	3,300 00	1,440 00	1,071 17	
Blake, R. W.	3,960 00	4,428 00		
Bower, R. P.	5,700 00	7,176 00		
Bryan, A. E.	6,900 00	7,176 00		
Caron, A. A.	3,180 00	3,828 00		1,319 41
Gornall, W. B.	5,640 00	6,132 00		
Lancaster, J. E. P.	3,180 00	3,636 00		1,126 00
Mutter, J. L.	4,740 00	6,012 00		3,409 25
Roe, R. D.	5,640 00	6,132 00	1,157 26	
Vechsler, M. J.	5,640 00	6,456 00		
Venus, C. G.	3,900 00	408 00	868 79	
United States:				
Campbell, H. E.	3,180 00	3,468 00		
Duclos, V. E.	4,740 00	5,184 00		
English, J. H. F.	6,600 00	6,720 00		4,860 85
Jackson, D. W.	3,840 00	4,140 00		2,712 13
Paterson, G. R.	6,000 00	6,720 00		
Scott, H. A. (June 1)	6,000 00	6,720 00		
Stewart, M. T.	5,220 00	4,056 00		
Venezuela:				
Bissett, C. S.	5,640 00	11,640 00	2,955 21	
Stiles, J. A.	3,420 00	8,472 00	2,256 27	

Other salaried employees who received removal expenses of $500 or over

	Removal expenses		Removal expenses
Japan:		United Kingdom:	
Moore, G.	$ 767 50	Tomney, W. F.	1,101 94

Suppliers receiving $10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Barnett-McQueen Company, Ltd., Fort William, Ont., $106,581.12; Bell Telephone Co. of Canada, $33,592.42; Government of Canada—Canadian Commercial Corporation, $4,370,037.24, National Film Board, $117,980.85, Post Office Department, $21,145.03, Department of Public Printing and Stationery, $543,952.58; Canadian Engineering and Contracting Co., Ltd., Hamilton, Ont., $194,591.67; Canadian Manufacturers' Association, Toronto, $12,500; Canadian National Exhibition, Toronto, $79,225.53; Canadian National Railways, $14,685.68; Canadian National Telegraphs, $6,591.82; Canadian Pacific Railway Co., $22,885.89; Chapples Ltd., Fort William, Ont., $22,694.76; Cockfield, Brown & Co., Ltd., Montreal, $737,750.23; Design Craft, Ltd., Toronto, $10,743.25; International Business Machines Co., Ltd., Toronto, $109,490.55; Ontario Store Fixture Co., Toronto, $14,680; H. H. Popham & Co., Ltd., Ottawa, $15,228.95; Traders Building Association Ltd., Winnipeg, $36,297.77; Trans-Canada Air Lines, $27,638.64; Walsh Advertising Co., Ltd., Windsor, Ont., $283,732.35.

NATIONAL RESEARCH COUNCIL

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary		13,081,928 12
Revenues—		
Ordinary	14,889 06	
Special Receipts	708 00	
		15,597 06
Net Charge		$ 13,066,331 06

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
LIABILITIES			
[9] Floating Debt—			
(*d*) Outstanding Cheques and Warrants		107 84	107 84
[10] Deposit and Trust Accounts—			
(*c*) Miscellaneous	1,891,129 12	78,472 73	1,969,601 85
[11] Insurance, Pension and Guaranty Accounts—			
(*c*) Pension and Retirement Funds		25,125 81	25,125 81
[13] Sundry Suspense Accounts		16 96	16 96
	$1,891,129 12	$ 103,723 34	$1,994,852 46

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Y—44 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
Refunds of Expenditure	14,677 41	7,802 77
Miscellaneous	211 65	360 30
Total Ordinary	14,889 06	8,163 07
Special Receipts—		
Refunds of Previous Years' War and Demobilization Expenditures	708 00	3,832 39
Grand Total	$ 15,597 06	$ 11,995 46

Certified correct.

E. R. BIRCHARD,
Vice-President, National Research Council.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
Y–41	398	Salaries and Other Expenses of the National			
	866	Research Council	6,875,000 00	6,874,651 86	6,159,666 93
Y–42	399	Expanded Research on the Utilization of Farm			
	867	Crops	360,000 00	249,142 44	169,596 67
Y–42	400	Industrial Chemistry Building (formerly in-			
	868	cluded Housing Research)	158,000 00	27,544 32	17,437 28
Y–43	401	Grant to the Royal Society of Canada	8,000 00	8,000 00	4,500 00
Y–43	402	New Waterline—Montreal Road Laboratories	125,000 00		
Y–43	403	Maritime Regional Laboratory	150,000 00	1,569 30	
		ATOMIC ENERGY CONTROL BOARD			
Y–43	404	Administration Expenses of the Atomic Energy Control Board	77,272 00	31,118 80	29,850 72
Y–43	405	Researches and Investigations with respect to Atomic Energy	142,500 00	142,500 00	150,000 00
Y–43	406	Chalk River Project—Capital and Operating Expenses	5,796,000 00	5,747,401 40	5,571,602 65
		Total Ordinary	13,691,772 00	13,081,928 12	12,102,654 25
		DEMOBILIZATION AND RECONVERSION			
Y–44		Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance)—Atomic Energy Project Annual Working Capital Fund	1 00		
		Grand Total	$13,691,773 00	$13,081,928 12	$12,102,654 25

Votes 398 and 866 Salaries and Other Expenses of the National Research Council

		Estimates	Allotments	Expenditures
	Gross Total Salaries and Wages	3,992,495 00		
	Less: Wages of Plant Engineering and Workshop Services which are paid from charges made to Laboratory Divisions for services rendered	155,000 00		
	Net Total Salaries and Wages	3,837,495 00	3,743,120 66	3,742,772 52
A	Allowances	19,368 00	17,463 24	17,463 24
B	Scholarships	185,000 00	166,913 63	166,913 63
C	Grants in Aid of Research	935,211 00	761,634 77	761,634 77
D	Equipment	876,860 00	912,303 16	912,303 16
E	Materials and Supplies	1,002,400 00	1,155,324 07	1,155,324 07
	Travelling Expenses	151,210 00	127,865 90	127,865 90
	Patents	10,400 00	6,243 86	6,243 86
	Telephones, Telegrams and Postage	19,142 00	25,985 54	25,985 54
	Printing, Stationery and Office Equipment	112,500 00	81,589 85	81,589 85
F	Sundries and Contingencies	100,000 00	32,000 73	32,000 73
	Canadian Corps of Commissionaires Services	60,500 00	54,554 59	54,554 59
		7,310,086 00	7,085,000 00	7,084,651 86
G	*Less* estimated revenue	435,086 00	210,000 00	210,000 00
		$6,875,000 00	$6,875,000 00	$6,874,651 86

As at March 31, 1949, there were 1,524 salaried employees being paid from this vote, of whom 382 were permanent and 1,142 term employees.

A Living and representation allowances and administrative allowances were paid to foreign service officers and administrative staff on duty at National Research Council Liaison Offices in London, England, and Washington, U.S.A.

B Scholarships were awarded to students undertaking research in conjunction with their post-graduate studies.

C An amount of $462,341.37 was transferred to the Trust Fund (see Open Accounts further on in this section) for the purpose of aiding investigations and promoting the development of research. Of this amount, $198,199.68 was placed to the credit of various committees; $254,269.65 was advanced to individuals for the purpose of carrying on scientific work; and the balance, $9,872.04, was required for the purpose of furthering international affiliations.

The remaining expenditures were for: medical research, $255,792.35; heavy-metal production research, $41,901.24; and building research, $1,599.81.

D This expenditure represents the purchase of equipment and supplies for the Ottawa laboratories of the National Research Council.

E With the exception of an amount of $1,000 which was transferred from this allotment to the Trust Fund and placed to the credit of the National Dairy Council of Canada for the purpose of furthering research in connection with dairy products, expenditures represented general purchases for the laboratories and services of the National Research Council.

F Expenditures under this allotment include $1,922.91 for unemployment insurance contributions; $9,450.92 for travelling expenses in connection with the attendance of various officials at the Seventh Pacific Science Congress held in Auckland, New Zealand; and $13,430.01 for expropriation in the Township of Gloucester of property required for extensions to the Montreal Road Laboratories of the National Research Council.

G An amount of $210,000 was transferred from the Special Fund (see Open Accounts further on in this section) and applied, in departmental accounts, as refunds against expenditures in the following allotments in the amounts listed: Grants in Aid of Research, $10,000; Equipment, $60,000; Materials and Supplies, $140,000.

Travelling expenses of $500 or over were paid as follows to persons serving without salary: H. P. Armes, $622.40; A. Bertrand, $614.45; C. Camsell, $1,073.77; P. Dansereau, $1,777.32; L. P. Dugal, $801.75; A. R. Gordon, $774.90; G. H. Henderson, $628.73; D. G. Laird, $1,430.92; G. Letendre, $709.20; R. Newton, $639.50; H. J. Rowley, $760.60; W. P. Thompson, $647.75; G. M. Shrum, $2,687.25.

The following persons served without salary, but received living or other allowances: G. S. Baker, $1,500; W. Eggleston, $1,150 ($25 per day); G. Letendre, $1,260 ($15 per day); E. S. Pretious, $1,375.

Doran Construction Company Limited, Ottawa, received final payments of $2,000 on a contract of $100,886.66 for the construction of a low temperature laboratory and $500 on a contract of $99,118.08 for the construction of an engineering building. Both of these construction projects were at the Montreal Road Laboratories, Ottawa.

Votes 399 and 867 Expanded Research on the Utilization of Farm Crops..... 360,000 00
Expenditures.....$ 249,142 44

Expenditures were for the construction and equipment of the Prairie Regional Laboratory, Saskatoon, Sask., and comprised the following (in addition to the contractual payment described below): architect's fees paid through the Department of Public Works to G. J. K. Verbeke, $4,483.61; furniture, $2,506.85; furniture purchased through the Department of Public Works, $4,550.16; freight and express, $2,268.33; light, heat, power and water, $34,188.75; office equipment, $6,418.96; office supplies, $3,013.16; scientific equipment, $68,210.11; scientific supplies, $14,950.59; structural equipment and maintenance, $19,099.99; sundries, $3,761.23.

Further payments amounting to $85,690.70 were made to W. C. Wells, Wilkie, Sask., on a contract of $423,113.94 awarded through the Department of Public Works for the construction of the Prairie Regional Laboratory, Saskatoon, Sask. Payments to date were $418,240.47.

Votes 400 and 868 Industrial Chemistry Building (formerly included Housing Research) 158,000 00
Expenditures.....$ 27,544 32

Expenditures were for excavations and preliminary construction work on the Industrial Chemistry Building, Montreal Road, Ottawa.

The amount of the contract of Ranger and Coghlan Construction, Ottawa, of $22,425 was increased during the current fiscal year due to further excavations being required and increased costs of shoring material. Payments during 1948-49, including final payment, amounted to $18,605.90 and total payments were $36,043.18.

Included in the remaining expenditure, amounting to $8,938.42, is a transfer of $6,060.48 to Vote 398 to reimburse that vote for work done on this building by tradesmen on the staff of the Council.

Vote 401 Grant to the Royal Society of Canada **3,000 00**
Expenditures ..... $ **3,000 00**

Vote 402 New Waterline—Montreal Road Laboratories ..... $ **125,000 00**
Expenditures ..... **nil**

At the close of the current fiscal year, no contract had been awarded for this project.

Vote 403 Maritime Regional Laboratory **150,000 00**
Expenditures ..... $ **1,569 30**

The above expendiures represent architect's fees which were paid through the Department of Public Works.

ATOMIC ENERGY CONTROL BOARD

Vote 404 Administration Expenses of the Atomic Energy Control Board

	Estimates	Allotments	Expenditures
Temporary Assistance	44,272 00	44,272 00	26,218 16
Travelling Expenses and Allowances	10,000 00	10,000 00	2,208 39
Telephones, Telegrams and Postage	2,000 00	2,000 00	592 51
Printing, Stationery and Office Equipment	6,000 00	6,000 00	1,371 69
Professional and Special Services	10,000 00	10,000 00	
Miscellaneous	5,000 00	5,000 00	728 05
	$ 77,272 00	$ 77,272 00	$ 31,118 80

As at March 31, 1949, there were 7 temporary salaried employees being paid from this vote.

As authorized by P.C. 163/4202 of October 9, 1946, salary at the rate of $50 per day was paid to members of the Board as follows: G. C. Bateman, $1,000; P. E. Gagnon, $350.

G. C. Bateman received travelling expenses of $922.37.

Vote 405 Researches and Investigations with respect to Atomic Energy **142,500 00**
Expenditures ..... $ **142,500 00**

This vote was provided for researches and investigations with respect to atomic energy, and for grants-in-aid for such purposes. Grants were made under authority of section 8 (i) of the Atomic Energy Control Act, c. 37, 1946, as follows: Queen's University, Kingston, Ont., $80,000; University of British Columbia, Vancouver, B.C., $32,500; University of Saskatchewan, Saskatoon, Sask., $30,000.

Vote 406 Chalk River Project—Capital and Operating Expenses

		Estimates	Allotments	Expenditures
	Salaries		1,411,674 87	1,411,674 87
	Wages		1,148,431 77	1,148,431 77
	Materials and Supplies		1,166,780 22	1,118,330 03
	Travel		37,553 84	37,553 84
	Sundry		427,765 92	427,617 51
	Professional and Special Services		74,167 17	74,167 17
	Equipment		441,261 48	441,261 48
A	Construction		1,817,677 73	1,817,677 73
			6,525,313 00	6,476,714 40
B	*Less* Revenue		729,313 00	729,313 00
		$5,796,000 00	$5,796,000 00	$5,747,401 40

The amounts shown as allotments were approved by the National Research Council acting for the Atomic Energy Control Board.

As at March 31, 1949, there were 585 salaried employees being paid from this vote, of whom 30 were permanent and 555 temporary.

A Payments amounting to $135,819.82 (including final payment) were made to M. J. Sulpher and Sons, Ltd., on a contract amounting to $348,540 for the erection of houses.

A contract amounting to $493,656.14 was awarded to J. L. E. Price and Company, Ltd., for the erection of houses, and progress payments totalling $448,430.33 were made during the year.

Payments amounting to $209,557 70 were made to Robertson Construction and Engineering Company, Ltd., on a contract amounting to $331,724.53 for the erection of a physics laboratory building. Payments to date were $325,782.26.

A contract amounting to $372,990 was awarded to Robertson Construction and Engineering Company, Ltd., for the erection of an isotope building. Progress payments amounted to $284,418.30. This company also received payments amounting to $32,311.14, in connection with minor contractual work performed.

B Under authority of section 16, Atomic Energy Control Act, c. 37, 1946, an amount of $729,313 was transferred from the Atomic Energy Project Account (see under Open Accounts below, and applied as a reduction of the expenditures from the vote.

DEMOBILIZATION AND RECONVERSION

Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance) —Atomic Energy Project Annual Working Capital Fund	**$ 1 00**
Expenditures	**nil**

The allotment of $25,000, which was authorized by Treasury Board (T. 353391 B., May 14, 1948) for the establishment of an annual working capital fund through which the stores account of the Atomic Energy Project at Chalk River could be operated throughout the current fiscal year, was reduced at the close of the fiscal year to the above nominal sum.

Debits to this fund amounted to $673,226.75 and credits to $624,776.56, resulting in a net debit balance of $48,450.19, which was charged to Vote 406, Chalk River Project.

Comparative Statement of Accounts Receivable

(NATIONAL RESEARCH COUNCIL)

	March 31, 1949	March 31 1948
Current Year	107,553 40	61,287 48
Previous Years—Collectable	9,465 12	4,818 36
	$ 117,018 52	$ 66,105 84

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt				
(d) Outstanding Cheques and Warrants—				
A Outstanding Imprest Account Cheques—Atomic Energy Project		126 79	234 63	107 84

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[10] Deposit and Trust Accounts				
(c) Miscellaneous—				
B Atomic Energy Project Account	169,827 26	766,143 92	639,655 41	43,338 75
C Contractors' Securities—Cash, National Research Council	68,983 74	4,008 37	59,595 85	124,571 22
D Royalties and Patent Rights	292,314 15	103,449 74	7,302 21	196,166 62
E Special Fund	197,120 00	212,682 38	446,251 91	430,689 53
F Sir Frederick Banting Fund	956,429 31	5,000 00	950 73	952,380 04
G Trust Fund	206,454 66	598,246 70	613,728 64	221,936 60
H Unclaimed Wages—Government Agencies—Atomic Energy Project			519 09	519 09
	1,891,129 12	1,689,531 11	1,768,003 84	1,969,601 85
[11] Insurance, Pension and Guaranty Accounts				
(c) Pension and Retirement Funds—				
I Retirement Fund—Atomic Energy Project		404 25	25,530 06	25,125 81
[13] Sundry Suspense Accounts				
J Unclaimed Cheques—Suspense—Atomic Energy Project			16 96	16 96
	$1,891,129 12	$1,690,062 15	$1,793,785 49	$1,994,852 46

A At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

B Moneys derived from the operation of the Chalk River Project are credited to this account, while the debits consist of miscellaneous small refunds of revenue and transfers to the parliamentary appropriation (see Vote 406 in this section).

C Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of two per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance, but are not recorded in this account. At the close of the current fiscal year, $40,000 in bonds was held in respect of contracts of the National Research Council.

D All moneys received for royalties or patent rights in connection with an invention or process developed in the National Research Laboratories is credited to this account pending the decision of the Council as to its disposal. Of the closing balance in this account, $168,000 is held in bonds which are in the custody of the Minister of Finance. During the current fiscal year, an amount of $90,000 of the bonds held in the custody of the Minister of Finance in respect of the above account was transferred to Canadian Patents and Developments Limited (a Government-owned Company) to complete payment of the $100,000 authorized in 1947-48 as working capital for the Company. The Balance Sheet of the Company as at March 31, 1949, as certified to by the Auditor General, together with the Revenue and Expenditure statement to March 31, 1949 are shown in Appendix 13 to this Section, see page Y—93.

E This account is credited with revenues of the National Research Council derived from laboratory fees, sale of publications, etc., which, by authority of the Research Council Act, c. 177, R.S., may be expended by the Council. Debits include $210,000 used to supplement parliamentary appropriations (Vote 398) by reduction of expenditures therefrom. Five percent registered debentures amounting to $12,244.90 are held as security in the custody of the Minister of Finance in respect of a balance owing for work done by the National Research Council for an outside company. These securities are not recorded in the Special Fund account.

F The credit in this account represents proceeds from the sale to an outside firm of a platinum electrode originally purchased from this fund. Debits are disbursements as directed by the Sir Frederick Banting Fund Committee, on postwar projects selected from a list presented by the President of the National Research Council.

G To this fund, which is for the furtherance of research work, are credited (*a*) contributions received from organizations and individuals; (*b*) incidental revenues arising from National Research activities; and (*c*) allot-

ments made by the Council from parliamentary appropriations. Debits represent advances which were made during the year to various associate committees and individuals. All of these advances, with the exception of $24,264.40, have been accounted for as at March 31, 1949.

H Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.

I The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the Office of the Comptroller of the Treasury. This change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through the various Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balances at that date as finally established in the Department of Finance account.

Credits in the Retirement Fund—Atomic Energy Project comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of such employees. Debits represent payment of the amount to his credit on resignation or death or, if the temporary employee is made permanent, either a refund of his contribution or transfer of the amount to the Department of Finance Superannuation account.

The transfer to this account of the credit balance from the Department of Finance—Retirement Fund Civil Service account will be effected in the fiscal year 1949-50.

J All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list for each Division contains the names of employees receiving annual salaries of less than $3,000 who received travelling expenses of $500 or over.

National Research Council

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Mackenzie, C. J., President	$ 17,500 00	$ 2,076 19
Birchard, E. R., Vice-President (Administration)	10,000 00	
Adams, G. A.	5,700 00	
Ahearn, W. J. (May 13)	3,900 00	
Alexander, W. A.	4,300 00	
Allan, M. G.	3,180 00	
Andrychuk, D. E.	3,500 00	
Antochi, W.	3,147 20	
Armstrong, L. D. (l.w.p. Oct. 1)	3,150 00	
Babbitt, J. D.	4,950 00	
Bachmeir, A. J.	4,300 00	
Bailey, R.	4,150 00	
Baird, K. M. (l.w.p. Sept. 15)	3,300 00	
Baker, D. A.	3,270 00	
Ballard, B. G.	8,000 00	1,028 69
Barks, A. A.	3,570 00	
Barnes, J. C.	4,150 00	
Barnes, W. H.	5,700 00	
Barss, W. M.	4,300 00	
Bayley, C. H.	5,700 00	656 59
Beaulieu, L.	3,270 00	
Beland, C. E.	4,300 00	
Bennett, P.	3,000 00	
Benson, G. C.	4,150 00	
Bernstein, H. J.	4,500 00	525 29
Biggar, R.	4,620 00	
Bissinger, R. H. R.	3,000 00	
Black, J.	4,080 00	
Blackwood, A. C.	4,000 00	
Bloom, J. N.	3,140 00	
Blouin, L. B. H.	3,000 00	
Boorne, D. G.	3,147 20	
Boulet, M. A.	3,380 00	
Boult, G.	3,000 00	
Bourne, B. E.	3,000 00	
Boyle, R. W. (Feb. 1)	9,000 00	
Boyle, S. C.	3,060 00	

	Salary rate	Travelling expenses
Bradley, J. E.	3,300 00	
Brearley, R. J.	4,000 00	1,584 14
		4,296 00†
Breeze, J. E.	4,300 00	793 46
Brennan, F. E.	3,000 00	
Brodie, R. J.	3,180 00	
Broughton, J. W.	5,000 00	788 14
Brown, A. G. (l.w.p. Apr. 1)	3,900 00	
**Brown, E. A.	4,650 00	
Brown, H. J.	3,140 00	
Brown, W. C.	4,300 00	
Browne, C. J.	3,500 00	
Buck, H. W.	3,147 20	
Burrows, M.	4,500 00	
Burstow, R. C.	3,120 00	
Byers, R. M.	3,120 00	
Byrnes, G. P.	3,180 00	
Cairns, J. N.	3,120 00	
Callan, M. M.	3,140 00	
Cambron, A.	7,500 00	1,146 50
Cameron, M. P.	3,380 00	
Cameron, W. M.	3,240 00	2,249 34
Campbell. W. F.	4,950 00	
Caplan, D.	3,850 00	
Carbert, J. M. (Jan. 11)	3,500 00	
Carioni, H. M. (Nov. 16)	4,050 00	1,109 73
Carman, P. D.	4,150 00	
Carr-Harris, G. G. M.	4,500 00	
Carroll, A. F. G.	4,300 00	1,645 62
Carroll, C. J. G.	4,300 00	
Castagne, A.	3,000 00	
Cawdron, M. P.	5,100 00	632 36
Chadderton, A. E.	3,240 00	
Chambers, J. G.	3,000 00	
Charles, F. R.	4,950 00	
Cheers, F.	3,850 00	
Chisholm, J. W. F.	3,500 00	
Chramtchenko, M.	3,500 00	
Churchward, L.	3,270 00	
Clauson, F. M.	3,180 00	
Clement, G.	3,270 00	
Clendenning, K. A.	4,650 00	
Cody, J.	3,720 00	
Cohen, M.	4,500 00	679 17
Cole, E. J.	3,850 00	
Collip, J. B.	4,000 00	1,076 13
Colls, T. G. S.	3,850 00	
Colman, A.	3,147 20	
Conlin, L. T.	3,260 00	
Connock, S. H. G.	4,500 00	
Cook, S. J.	6,000 00	
Cook, W. H.	9,000 00	2,794 73
Cosgrove, E. T.	3,850 00	1,349 08
Courtice, W. H. (Jan. 1)	6,000 00	
Covert, L. L.	4,300 00	
Covington, A. E.	4,300 00	
Cox, H.	4,150 00	
Cox, W. J.	4,150 00	
Cracknell, E. J.	3,570 00	
Cran, J. (Feb. 20)	3,200 00	
Crawford, R.	3,270 00	
Creed, F. C.	3,260 00	
Crocker, C. R.	4,000 00	
Cullen, L. A.	3,000 00	
Culley, C. G.	3,000 00	
Cuyler, R. S.	3,060 00	
Dainton, R. F.	3,260 00	
Dalglish, C.	3,000 00	
Darwent, B. de B.	4,650 00	
Davis, C. W.	4,150 00	
Dekker, A. J. (Sept. 7)	3,900 00	
DeQuervain, M. R.	5,700 00	512 57
Devins, J. C.	3,500 00	
Dewar, J. A.	3,484 40	
Diditch, S. J.	3,850 00	
Dill, C. E.	3,060 00	
Dodds, H.	3,270 00	
Dore, J. I.	4,150 00	
Douglas, A. E.	4,300 00	
Drake, E. M.	6,750 00	1,075 16
Druhan, D. J.	3,380 00	
Drzewiecki, G.	3,140 00	
Duffie, J. A. H. (Dec. 1)	3,000 00	
Duncombe, E.	4,300 00	
Durie, D. S. L.	3,260 00	
Duvernet, G. S.	3,260 00	
Dymond, D. M.	3,140 00	
Eagleson, S. P.	6,600 00	
Eastham, A. M.	4,300 00	
Edwards, O. E.	3,700 00	
Elliott, H. A. (Sept. 1)	3,000 00	
Elliott, H. W.	4,150 00	
Elliott, J. C.	5,340 00	
Emond, A.	3,147 20	
Emond, G. A.	3,000 00	
Ensell, G.	3,720 00	
Epp, C. A.	3,000 00	
Ettinger, G. H.	3,300 00	516 99
Evans, G. H. (Mar. 31)	6,300 00	735 69*
Evans, M. R. (Jan. 1)	3,500 00	
Featonby, J.	3,300 00	
Feldman, K.	3,500 00	
Ferguson, R. S.	3,700 00	
Field, R. H.	5,900 00	1,410 58
Fitch, F. T.	4,300 00	
Flood, E. A.	6,100 00	
Forrest, T. (Oct. 9)	4,750 00	
Forward, A. B.	3,000 00	
Fraser, D.	4,650 00	
Freeman, R. E.	3,700 00	
Freeth, F. W.	4,800 00	
Frigon, R. A.	4,000 00	737 18
		4,740 00†
Fullam, J. P.	3,180 00	571 05
Gagne, P. E.	3,270 00	
Gardiner, S. A.	3,000 00	
Garrett, C.	3,260 00	
Gault, E. F.	3,120 00	
Gavel, V. H.	3,000 00	
Gibbons, E. V.	4,650 00	691 42
Gibbons, N. E.	5,700 00	

	Salary rate	Travelling expenses
Gill, A. F. (to Dept of Trade and Commerce, Apr. 1)	3,720 00	
Gill, M. S.	4,080 00	
Gishler, P. E.	5,700 00	
Golitzine, N.	4,150 00	
Goodhue, E. C.	3,020 00	
Goodwin, M. J.	3,260 00	
Gorham, P. R.	4,150 00	
Gorman, J. F.	3,270 00	
Gorman, O. J.	3,000 00	
Grace, N. H.	5,900 00	624 99
Graveline, B.	3,372 00	
Gray, J. L. (Mar. 31)	5,900 00	2,050 55
Green, E.	3,260 00	
Green, F. G.	5,900 00	
Griffith, T. R.	4,300 00	
Guthrie, T. E.	3,420 00	
Halferdahl, A. C.	5,900 00	
Hall, A. H.	4,150 00	
Haltrecht, A.	3,500 00	
Hamilton, R. A.	3,260 00	
Handforth, R. E.	3,260 00	
Haney, W. L.	4,150 00	1,245 06
Hanna, F. M. (Aug. 6)	3,600 00	
Harbottle, S. G.	3,120 00	
Harmsen, G.	5,900 00	
Harris, J.	3,500 00	
Harrison, R. D.	4,150 00	
Harron, R. J.	3,000 00	
Hart, J. S.	3,850 00	
Harvey, M.	3,300 00	
Haskins, R. H.	3,850 00	
Heath, H. W.	3,300 00	
Hellyer, C. N.	4,650 00	
Henderson, J.	4,150 00	
Henderson, J. T.	5,900 00	714 88
Henderson, W. B.	3,060 00	
Henderson, W. J.	5,900 00	
Hepburn, S. K.	3,140 00	
Herzberg, G.	8,000 00	
Hewson, D. T.	4,500 00	
Hoff, R. W.	5,640 00	
Hood, A. D.	3,500 00	
Hope, E. R. (Dec. 9)	4,600 00	
Hopkins, C. Y.	4,950 00	835 48
Hopkins, J. W.	5,700 00	
Hopps, J. A.	3,500 00	
Hopson, T. W.	3,180 00	
Hossack, J. (May 19)	3,600 00	
Howlett, L. E.	6,500 00	
Hoyle, W. G.	3,850 00	
Hudson, A. C.	3,850 00	
Hughes, I. W.	3,000 00	
Hunter, K. (Mar. 24)	4,000 00	
Hurt, H. A.	3,120 00	857 02
Illman, W. I.	3,380 00	
Jackson, A. S.	3,720 00	
Johnson, J. R.	4,300 00	
Johnson, W. B.	3,000 00	
Jones, A. B.	3,180 00	
Jones, R. N.	5,500 00	956 60
Jury, J. H. M.	3,380 00	
‡Katzman, J.	4,500 00	
Kaufman, H. (Sept. 1)	3,000 00	
Keenan, A. G.	4,000 00	
Kelland, H. H.	4,150 00	
Kennedy, J. J.	3,420 00	
Kennedy, R. A.	3,060 00	
Kent, A. D.	4,150 00	
Keyser, G. M.	3,140 00	
Kimberley, H. J.	3,000 00	
Kingsbury, R.	3,259 60	
Kirkwood, S.	3,850 00	
Klein, G. J.	6,300 00	1,531 00
Kohr, J. R.	3,260 00	
Kuhring, M. S.	5,100 00	
Kusters, N. L.	4,800 00	
Lafortune, A.	3,120 00	
Laing, D.	3,259 60	
Laing, M. W.	3,720 00	
Laird, E. B.	3,060 00	
Lam, M.	3,020 00	
Lamb, P. S.	3,120 00	
Lapointe, J. G.	3,147 20	
Larose, P.	5,700 00	
Lathe, F. E. (Apr. 30)	8,500 00	
Laverie, D.	3,000 00	
Lecaine, H. (l.w.p. Sept. 14)	3,750 00	
Ledingham, G. A.	6,750 00	649 62
Leduc, J. E.	3,000 00	
Lee, W. D.	3,270 00	
Legassicke, L. H.	3,000 00	
Legget, R. F.	8,000 00	3,739 17
Leichnitz, W.	3,000 00	
Leitch, L. C.	4,150 00	
Levy, G. S.	5,100 00	
Lewrey, N. A. C.	3,000 00	
Light, A. K.	4,300 00	520 25
Lindsay, A. E.	3,420 00	
Lindsay, J. L. (July 7)	3,900 00	
Lips, H. J.	4,000 00	
Lloy, J. M.	3,440 00	
Lossing, F. P.	4,300 00	
Loughlin, E.	3,120 00	
Lukasiewicz, J.	3,260 00	
Lusena, C. V.	3,380 00	
Lynch, J. A.	3,700 00	
Macartney, L. E.	3,270 00	
MacAskill, R.	3,480 00	
Macaulay, G. A.	4,300 00	
MacKay, W. J.	3,120 00	
MacKiddie, C. G.	3,900 00	
MacMorran, G.	4,080 00	
Macoun, J. M.	4,300 00	
MacPhail, D. C.	6,500 00	598 22
Madras, S. (Sept. 4)	3,000 00	
Maillet, R. J.	3,420 00	
Mair, G. E.	3,300 00	
Malloch, J. G.	5,700 00	{ 1,307 67 { 5,964 00†
Manders, D. F.	4,300 00	685 96
Mandl, P.	3,140 00	
Manson, J. D.	4,650 00	
Manson, J. M.	5,100 00	
Manthe, J. B. (Sept. 12)	3,000 00	

	Salary rate	Travelling expenses
Marcus, R. A. (May 11)	3,380 00	
Marion, J. A. D.	3,020 00	
Marion, L. E.	6,500 00	
Marshall, J. B.	4,950 00	
Mason, F. C.	3,000 00	
Mather, D. T.	4,150 00	
May, H. E.	3,259 60	
May, W. C.	3,570 00	
Mayer, J. A.	3,120 00	
McAdam, P. C. B.	3,147 20	
McCaffrey, G. F. W.	3,380 00	
McCallum, E. S.	3,140 00	
McCarthy, D. L.	3,147 20	
McCarthy, D. M.	3,000 00	
McCooeye, J. A.	3,259 60	
McEvoy, B.	3,147 20	
McGill, W. J.	4,300 00	1,631 11
McGregor, B.	3,147 20	
McIntosh, R. L. (Nov. 14)	5,200 00	
McKeown, K.	3,180 00	
McKim, F. L. W.	4,500 00	
McKinley, D. W. R.	5,100 00	
McLaren, E. H.	3,380 00	
McLaren, R. S.	4,000 00	
McLeish, C. W.	4,300 00	
McLeod, L. A.	4,000 00	
Meagher, M.	3,000 00	
Medd, W. J.	3,020 00	
Meunier, C.	3,000 00	
Michel, W.	3,260 00	
Middleton, W. E. K.	4,950 00	712 14
Miller, G. A.	4,800 00	946 30
Mitton, H. E.	3,260 00	
Monti, T. A. (Mar. 18)	4,150 00	1,560 61
Mordasewicz, Z.	3,140 00	
Morris, R. M. (l.w.p. Sept. 30)	3,600 00	
Morris, T. F. (Sept. 18)	3,000 00	
Morrison, C. P.	3,720 00	
Morison, J. A.	4,500 00	
Morrison, W. A.	4,800 00	681 49
Moses, G. B.	3,500 00	
Mott, R. I.	3,000 00	
Moulden, W.	3,000 00	
Muller, R. A. (Dec. 11)	3,180 00	1,115 28
Murphy, D.	3,850 00	
Murphy, S. J.	5,100 00	
Murray, D. M.	3,020 00	
Nadon, A.	3,147 20	
Naldrett, S. N. (Nov. 1)	4,050 00	
Nazzer, D. B.	4,300 00	
Neale, M. J.	4,150 00	
Neish, A. C.	4,650 00	608 85*
Newton, I. L.	3,720 00	
Niven, C. D.	5,100 00	
Noonan, J. W.	3,420 00	
Northwood, T. D.	4,300 00	1,100 86
Norton, E.	3,259 60	
Ogden, A. G.	4,147 20	
Oliver, M. R.	3,780 00	3,084 00†
Olson, N. (l.w.p. Oct. 4, 1947)	3,060 00	
O'Neill, K.	4,650 00	1,574 52
Orr, J. L.	4,950 00	691 94
Pallett, C. W.	3,000 00	
Paradis, R.	4,150 00	
Park, F. R.	4,300 00	
Parker, J. A.	3,000 00	
Parkin, J. H.	9,000 00	2,426 66
Parkin, M. L.	3,140 00	
Parsons, H. E.	5,100 00	
Pattenson, C. F.	4,150 00	
Patterson, B. I.	3,120 00	
Pearce, J. A.	4,650 00	
Peckover, F. L.	3,850 00	1,933 45
Perlin, A. S.	3,380 00	
Peterson, W. S.	3,500 00	
Phibbs, M. K.	3,500 00	
Pickup, E.	4,650 00	
Pitman, W. J. H.	3,000 00	
Pocock, P. J.	3,020 00	
Pounder, J. R.	3,500 00	
Pratt, J. C.	3,850 00	952 09
Pruden, F. W.	4,000 00	550 80
Puddington, I. E.	5,700 00	
Purvis, W. J.	3,020 00	
Rabkin, E.	3,850 00	
Ramsay, D. A.	3,500 00	
Redhead, P. A.	3,380 00	
Rickwood, G. E.	3,850 00	
Riddell, H.	3,720 00	
Rigg, W. E. (l.w.p. Mar. 9)	3,380 00	
Robertson, E. E.	3,300 00	
Robertson, J. M.	3,120 00	
Robertson, R.	3,300 00	
Robertson, R. E.	4,150 00	
Robinson, E. F. V.	4,150 00	
Rodgers, D. A.	3,120 00	
Romanowski, M.	4,300 00	
Rose, D.	4,000 00	
Rose, D. C.	6,750 00	
Rose, G. R. F.	3,140 00	
Rose, R. C.	5,500 00	
Ross, M. A.	3,060 00	
Rosser, F. T.	6,500 00	534 11
Roussin, M.	3,020 00	
Ruedy, R.	5,700 00	
Rueter, F.	3,140 00	
Rush, C. K.	3,500 00	
Russell, D. S.	4,150 00	
St. Jacques, C.	3,000 00	
Sallans, H. R.	5,100 00	
Samaras, D. G. (Feb. 2)	5,500 00	
Samolewicz, J. J.	4,650 00	
Sanders, F. H. (to Defence Research Board, May 1)	5,400 00	
Sanders, J. (l.w.p. Oct. 1)	3,380 00	
Saunderson, H. H.	8,000 00	1,860 12
Schaefer, R. J.	3,140 00	
Schierbeck, J.	3,140 00	
Schneider, W. G.	4,650 00	

	Salary rate	Travelling expenses
Schriever, W. R.	3,500 00	
Scull, B. P.	6,300 00	676 64
Seaby, G. J.	3,120 00	
Seed, C. E.	3,420 00	
Seppala, H. T.	4,300 00	
Sereda, P. J.	4,000 00	
Sharp, C. R.	3,120 00	
Showalter, R. J.	3,300 00	
Sibbitt, K. A.	3,000 00	
Sibbitt, L. E.	3,060 00	
Simmons, R.	3,180 00	
Simpson, F. W.	3,700 00	790 12
Simpson, J. H.	4,800 00	
Sinclair, G. D.	3,000 00	
Sirianni, A. F.	3,850 00	
Smialowski, A. J.	4,000 00	
Smith, N. K.	4,500 00	
Smith, R. J.	3,260 00	
Smith, T. J.	3,000 00	
Smith, T. R.	3,000 00	
Smyth, H. R.	5,100 00	511 92
Snure, P.	4,150 00	
Staniforth, A.	4,150 00	1,395 98
Stanton, R. G. (Sept. 8)	3,000 00	
Steacie, E. W. R.	9,000 00	1,335 15
Stedman, D. F.	5,500 00	
Stephenson, T. E.	4,500 00	699 68
Stethem, K. G.	3,060 00	
Stevinson, H. T.	4,300 00	
Stewart, C. B. (Oct. 1)	6,000 00	2,028 84
Stiles, D. K.	3,380 00	
Stone, J. E.	3,500 00	
Storey, E. B. (Sept. 24)	3,750 00	
Stover, H. J.	3,000 00	
Strader, L. E.	3,060 00	
Stratton, J. S.	4,500 00	
Sutherland, G. A.	4,500 00	
Tamboline, F.	3,020 00	
Tarbox, J. W.	3,500 00	
Tate, P. A.	3,140 00	
Taylor, A. H.	4,650 00	
Taylor, W. H.	3,000 00	
Templin, R. J.	3,500 00	
Tessier, H.	3,000 00	
Thiessen, G. J.	4,300 00	
Thistle, M. W.	4,150 00	
Thomas, W. R.	3,020 00	
Thomason, D. B.	3,180 00	
Thomson, G. S.	3,270 00	
Thomson, W. W.	4,300 00	
Thurston, F. R.	4,300 00	
Tollefson, E. L.	3,380 00	
Torrington, W. F.	3,500 00	
Trowbridge, W. J.	3,500 00	
Tulloch, H. A.	3,140 00	
Turcotte, F. J. E.	3,500 00	
Turnbull, L. G.	4,500 00	
Turner, E. S.	4,150 00	
Tweedie, A. S.	4,150 00	
Tyler, R. A.	4,000 00	
Uffen, J. P.	3,380 00	
Voyvodic, L.	3,260 00	
Walker, J.	3,000 00	
Wallace, P. R. (Aug. 1)	3,000 00	
Waters, W. R.	3,380 00	
Watson, C. E.	4,300 00	
Watson, R. W.	4,650 00	
Watson, W. W.	4,300 00	
Watters, G. G.	3,300 00	
Watterud, E. T.	3,140 00	
Weatherburn, A. S.	3,700 00	
Webb, E. L.	4,150 00	
Weir, E. A. (Apr. 11)	3,180 00	
West, G. O.	3,720 00	
Wetherup, V. E.	3,060 00	
Whalley, M. E.	4,000 00	
Wheat, J. A.	3,700 00	
Wheaton, E. P.	3,060 00	
Whitaker, D. R.	3,500 00	
Williams, W. K.	3,500 00	
Williamson, H.	4,950 00	
Winges, A. A.	3,259 00	
Wolochow, D.	5,700 00	927 35
Wood, A. D.	3,500 00	
Wray, A. W.	3,060 00	
Wright, D. J.	3,380 00	
Wright, G.	3,147 20	
Young, G. A.	3,000 00	
Yuile, W. S.	4,300 00	1,270 13
Zuckerman, A.	3,850 00	

†Living allowance, annual rate.

**The salary of this employee, on loan to the Department of Mines and Resources, was recovered and credited to Vote 398.

‡The salary of this employee, on loan to the Department of National Health and Welfare, was recovered and credited to Vote 398.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bennitz, H. R.	$ 604 93	Johnston, J. C.	621 95	Ridler, D. A.	581 84
Brown, M. J.	616 10	Pederson, E.	519 00	Wilson, H. W.	626 07
Hehir, J. A.	944 60	Potter, J. G.	754 48		

ATOMIC ENERGY CONTROL BOARD

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Keys, D. A., Vice-President	$ 10,000 00	$ 1,295 38
Ahronson, A. G.	3,900 00	
Ainslie, D. S. (July 31)	3,000 00	
Aitken, P. B.	3,380 00	
Alcock, N. Z.	4,000 00	
Allison, G. M.	3,260 00	
Almqvist, E. A.	3,700 00	
Armstrong, R. J.	3,570 00	
Austen, D. C.	4,300 00	
Bailey, T. O.	4,300 00	
Bainbridge, F.	4,800 00	
Barks, J. B.	3,000 00	
Barlow, E. A.	4,300 00	
Bartholomew, G. A.	3,380 00	
Battell, W. J.	3,140 00	
Bayly, J. G.	3,850 00	
Beamish, S. L.	3,060 00	
Bell, R. E.	4,150 00	
Betts, R. H.	4,000 00	843 72
Beynon, C. E.	4,800 00	
Blair-McGuffie, H. M.	5,500 00	631 10
Bleakney, H. H.	4,950 00	
Booth, A. H.	4,000 00	
Boyer, T. W.	4,500 00	
Breckbill, R. T.	3,060 00	
Breckon, D. G.	3,380 00	
Bremner, R. M.	5,700 00	
Brown, R. S. (Sept. 4)	3,000 00	
Brunton, D. C.	4,150 00	
Butler, G. C. (Sept. 4)	3,000 00	
Carson, F. G.	3,550 00	
Charlton, J. E. (May 3)	3,600 00	
Church, T. G.	3,850 00	
Cipriani, A. J.	6,750 00	1,622 73
Clarke, J. I.	3,060 00	
Clarke, R. L.	3,380 00	
Clayton, H. H.	5,100 00	
Coish, H. R.	3,260 00	
Colp, A. R.	3,140 00	
Cook, L. G.	6,300 00	1,639 58
Cooper, R. E.	3,850 00	
Corbet, J. L.	3,060 00	
Cornwell, J. V.	3,720 00	
Cowper, G.	3,380 00	
Cox, V. H.	3,000 00	
Cropley, J. A.	3,900 00	
Cruickshank, A. J.	4,000 00	
Daley, J. O.	3,180 00	
D'Aoust, J. D.	3,780 00	
D'Aoust, M.	3,020 00	
Davidson, J. W.	5,100 00	
DeGrey, E. H.	4,150 00	
DeJourdan, F.	3,420 00	
Denike, E. H.	4,300 00	
Dent, A. E.	3,120 00	
Dewan, J. T.	3,140 00	
Dewar, D. J.	5,040 00	
Dewhurst, H. A.	3,020 00	
Dobush, P.	6,100 00	1,015 10
Dunn, E. M.	3,300 00	
Eadie, F. S. (Oct. 4)	3,060 00	
Eastwood, T. A.	3,500 00	
Eichholz, G. G. (Sept. 2)	3,000 00	
Elliott, L. G.	4,800 00	
English, W. N.	4,000 00	
Erskine, F. J.	3,570 00	
Ferguson, A. J.	4,300 00	
Fink, A. J.	3,660 00	
Fletcher, G. W.	3,260 00	
Fleury, A. G. W.	3,360 00	
Foster, J. A.	3,270 00	
Fowler, I. L.	4,150 00	
Fox, F. L.	3,120 00	
Fung-A-Ling, C. A.	3,570 00	
Furness, A. O.	3,000 00	
Geary, D.	3,060 00	
George, K. D. (Apr. 30)	3,600 00	
Gibson, P.	3,380 00	
Gilbert, F. W.	5,900 00	
Gillett, F. E. (Sept. 30)	4,200 00	
Graham, W. F.	3,220 00	
Green, W. R.	4,500 00	
Griffith, B. A. (July 31)	3,000 00	
Grummitt, W. E.	4,150 00	628 46
Guest, G. H.	5,700 00	1,041 63
Hammond, F. J.	4,020 00	
Hansen, E. B.	5,900 00	
Hardwick, T. J.	4,000 00	
Harvey, B. G.	4,300 00	
Hatfield, G. W.	6,750 00	
Hawkins, R. C.	3,500 00	
Haywood, L. R.	3,380 00	
Heal, H. G.	3,850 00	
Hincks, E. P.	4,300 00	
Holland, F. V.	4,950 00	
Hollo, F. J.	3,720 00	
Holmes, C. R. G.	3,700 00	
Hooley, J. G. (July 9)	3,000 00	
Horsman, J. C.	4,150 00	
Howell, W. D.	4,300 00	
Hunter, R. F.	3,380 00	
Hurst, D. G.	5,700 00	
James, G. M.	4,650 00	
Jamieson, R. D.	3,500 00	
Jarvis, G. M.	7,600 00	
Johns, M. W. (Aug. 9)	3,000 00	
Johnston, R. C.	3,420 00	
Johnston, R. M.	3,600 00	
Johnston, T. R.	3,660 00	
Johnston, W. H.	3,120 00	
Jones, D. C. (Aug. 4)	5,400 00	
Knowles, J. W.	3,260 00	
Krenz, F. H.	4,000 00	

	Salary rate	Travelling expenses
Lawrence, G. C.	6,300 00	
Lebeuf, C. A. (Sept. 8)	3,050 00	
Lewis, W. B.	8,500 00	1,801 35
Linton, W. A.	4,200 00	
Lipin, S. E.	3,780 00	
Livingston, W. R.	4,950 00	
MacDonald, W. C. (Aug. 30)	3,000 00	
MacHutchin, J. G.	3,850 00	
MacKay, I. N.	5,100 00	
Maher, F. J.	3,060 00	
Malloy, H. H.	3,300 00	
Manning, K. R.	3,450 00	
Manson, R. E.	4,500 00	
Markus, E. J.	4,380 00	
Maxwell, G. P.	3,260 00	
McAlpin, W.	3,085 00	
McCarter, J. A. (Oct. 22)	3,750 00	
McClelland, R. L.	3,420 00	
McClusky, G. R. J.	3,580 00	
McConnachie, P.	3,300 00	
McConnell, L. G. W.	3,700 00	
McDougall, J. B.	3,260 00	
McGregor, H. P.	3,420 00	
McKay, R. J.	3,270 00	
McLeod, G. K.	3,140 00	
McMurtrie, G. E.	3,500 00	
McNally, J. F. (Sept. 25)	4,080 00	
Mechefske, H. W.	3,060 00	
Merritt, W. F.	3,260 00	
Merzetti, H. J. (Nov. 22)	3,180 00	
Millar, C. H.	3,850 00	
Milne, H. S.	5,500 00	
Mitchell, F. J.	3,270 00	
Moodie, J.	3,270 00	
Moody, N. F.	4,800 00	
Morgan, D. N.	4,300 00	
Morison, T. W.	5,900 00	
Morrison, J. A.	4,000 00	
Moss, N.	3,020 00	
Murray, J.	3,660 00	
Murray, N. F.	3,700 00	
Neilson, N. H.	4,300 00	
Neuman, V. C.	3,420 00	
Newcombe, H. B.	5,100 00	1,136 39
Northcote, C. S.	3,020 00	
O'Farrell, P. J.	3,120 00	
Ostap, S.	3,020 00	
Park, W. E.	8,700 00	525 65
Paul, E. B.	3,850 00	
Pearce, E. B.	3,700 00	
Pepper, T. P.	4,000 00	
Perry, L.	3,000 00	
Phillips, J. B. (Aug. 26)	3,000 00	
Plummer, D. K.	3,140 00	
Powell, G. D.	3,660 00	
Pressesky, A. J.	3,260 00	
Pritchard, J. E.	3,300 00	
Prosser, D. L.	3,260 00	
Prosser, W. A.	3,380 00	
Rayment, A. C.	4,300 00	
Reid, H. B.	4,150 00	
Renton, E. M.	6,300 00	
Reynaud, J.	3,260 00	
Robertson, D. M.	3,420 00	
Ross, R.	3,000 00	
Rounding, W. N.	3,720 00	
Russell, S. H.	3,260 00	
Sage, R. D.	4,650 00	
Sargent, B. W.	6,300 00	995 32
Shea, L. P.	3,420 00	
Shemilt, L. W. (Sept. 4)	3,000 00	
Shields, R. B.	3,140 00	
Shuttleworth, R. T.	3,380 00	
Simpson, H. C.	3,420 00	
Simpson, S. D.	3,700 00	
Sinclair, E. G.	5,700 00	
Skelly, W. R.	7,500 00	
Smith, R. M.	3,500 00	
Spiers, J. A.	3,380 00	
Sproule, H. J.	3,020 00	
Stanton, R. G. (June 17)	3,000 00	
Steward, V. R.	3,000 00	
Stewart, D. D.	4,800 00	
Stewart, J. D.	5,100 00	
Stewart, M. T.	3,140 00	
Stevens, W. H.	3,850 00	
Stockwell, A. W.	3,020 00	
Strood, L. S.	3,000 00	
Sullivan, J. H. (July 21)	3,350 00	
Tait, F. A.	3,720 00	
Taplin, R. H.	3,570 00	904 41
Tegart, D. R.	4,150 00	
Thomas, M. H.	4,950 00	
Tiffin, H. D.	3,850 00	
Tupper, K. F.	8,000 00	1,210 35
Volkoff, G. M. (July 2)	3,060 00	
Wales, M. (Dec. 13)	3,300 00	
Walker, C. W. E.	3,850 00	
Walker, D. H.	3,380 00	
Walker, W. H.	3,140 00	
Warren, J. B. (Aug. 30)	3,000 00	
Watson, L. C.	3,020 00	
Watson, W. H.	6,750 00	
White, J. H.	3,270 00	
Whitehead, J. I. (Dec. 31)	3,050 00	
Whittaker, S. J.	4,300 00	
Wilk, M. W.	3,380 00	
Williamson, N. L.	6,750 00	
Wilson, I. L.	4,150 00	
Winges, G. E. C.	3,420 00	
Winter, E. E.	3,380 00	
Wolfson, J. L.	3,380 00	
Wright, R. F.	5,900 00	
Wright, W. D. M. (Jan. 3)	5,600 00	
Yaffe, L.	4,500 00	1,158 48
Yatabe, E.	3,380 00	
Zabarsky, S. H. (Nov. 12)	3,600 00	
Zotov, G.	3,850 00	

Suppliers receiving $10,000 or over

NOTE.—Payments to contractors on public works contracts of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Addressograph-Multigraph of Canada, Limited, Toronto, $13,322.75; The American Instrument Company, Inc., Silver Spring, Maryland, U.S.A., $13,500.84; F. F. Barber Machinery Company, Toronto, $11,538.70; Campbell Steel and Iron Works Limited, Ottawa, $12,186.48; Government of Canada—Central Mortgage and Housing Corporation, $22,625.51, Department of National Defence, $11,764.22. Department of Public Printing and Stationery, $54,105.78; Canadian Corps of Commissionaires, $53,908.56; Canadian General Electric Company, Limited, Toronto, $53,110.30; Canadian Ingersoll-Rand Co., Limited, Montreal, $11,467.56; Canadian Kodak Sales, Limited, Toronto, $15,036.27; Canadian Laboratory Supplies, Limited, Montreal, $30,937.86; Canadian National Railways, Montreal, $19,231.17; Canadian Pacific Railway Company, Montreal, $15,614.70; Central Scientific Company of Canada, Limited, Toronto, $31,596.87; Dominion Bridge Company, Limited, Lachine, Que., $35,283.48; Drummond, McCall and Co., Limited, Montreal, $16,755.90; E. C. Drysdale, Arnprior, Ont., $15,527.12; Eastview Bus Service, Limited, Eastview, Ont., $14,791.50; Eldorado Mining and Refining, Ltd., Port Hope, Ont., $44,284.10; Ferranti Electric Limited, Toronto, $10,690.24; Fisher Scientific Company Limited, Montreal, $26,273.25; Hathaway Instrument Company, Denver, Col., U.S.A., $16,322.53; Charles Higgerty, Ottawa, $11,687.82; Hydro-Electric Power Commission of Ontario, Toronto, $38,162.38; Imperial Oil Limited, Leaside, Ont., $22,033.30; Instruments Limited, Ottawa, $23,796.92; International Business Machines Co. Limited, Toronto, $17,047.69; Leeds and Northrup Company, Philadelphia, Pa., U.S.A., $31,221.80; Marchand Electrical Company Limited, Ottawa, $40,801.80; Mayno Davis Lumber Company, Ltd., Ottawa, $18,118.21; McAuliffe-Grimes Lumber Co., Limited, Ottawa, $10,849.36; John Neville Paper Company, Ottawa, $11,586.53; Northern Electric Company, Limited, Ottawa, $38,636.92; The Ontario Hughes-Owens Co., Limited, Ottawa, $16,749.42; Peacock Brothers Limited, Lasalle, Que., $20,773.99; Podbielnick, Inc., Chicago, Ill., U.S.A., $14,011.52; The James Robertson Co. (Limited), Montreal, $11,238.88; Shawinigan Chemicals Limited, Montreal, $10,095; Shell Oil Company of Canada Limited, Montreal, $15,114.69; Williams and Wilson Ltd., Montreal, $42,417.31.

ATOMIC ENERGY CONTROL BOARD

Alloy Metal Sales, Limited, Toronto, $12,701.02; Atomic Instrument Co., Boston, Mass., U.S.A., $23,796.85; The Bell Telephone Co. of Canada, Montreal, $35,313.91; Bennett Lumber Co., Ltd., Montreal, $30,953.98; The British American Oil Co., Ltd., Pembroke, Ont., $10,692.92; The Caledonia Company, Montreal, $15,377.99; Government of Canada—Canadian Arsenals, Ltd., $46,119.09, Department of National Defence, $24,285.78; Canada Metal Co., Ltd., Montreal, $26,509.54; The Canadian Fairbanks-Morse Co., Ltd., Montreal, $24,292.65; Canadian General Electric Co., Ltd., Toronto, $46,362.64; Canadian Industries, Ltd., Montreal, $16,808.73; Canadian Laboratory Supplies, Limited, Montreal, $19,349.30; Canadian Liquid Air Co., Ltd., Montreal, $15,153.28; Canadian Marconi Co., Montreal, $10,967.58; Canadian Pacific Express Co., Montreal, $13,268.51; Canadian Pacific Railway Co., Montreal, $74,113.26; Canadian Vickers, Ltd., Montreal, $12,594.06; Central Scientific Co. of Canada, Limited, Toronto, $11,724.29; Crawley and McCracken, Co., Limited, Montreal, $237,018.12; Dominion Oxygen Co., Ltd., Toronto, $14,319.58; The Esterline Angus Co., Inc., Indianapolis, Ind., U.S.A., $12,855.27; Firth Brown Steels, Ltd., Montreal, $55,945.45; Fisher Scientific Co., Ltd., Montreal, $18,306.16; Hydraulic Machinery Co., Ltd., Montreal, $41,661.54; Imperial Oil, Ltd., Toronto, $16,572.69; Imperial Tobacco Sales Company of Canada, Limited, Montreal, $11,768.10; Johnson, Matthey and Mallory Limited, Montreal, $11,993.69; H. R. MacMillan Sales (Ontario), Limited, Toronto, $23,234.50; Marchand Electrical Company Limited, Ottawa, $12,897.16; Measurement Engineering Limited, Arnprior, Ont., $21,889.28; R. H. Nichols Limited, Ottawa, $24,541.93; Northern Electric Co., Ltd., Ottawa, $34,805.75; Ontario Hydro-Electric Power Commission, Toronto, $72,834.47; Remus Motors, Pembroke, Ont., $24,845.21; Reo Motor Co. of Canada, Ltd., Toronto, $39,609.69; Thomas Robertson (Canada), Limited, Montreal, $10,271.77; Rutherford Co., Limited, Montreal, $13,348.80; Sandilands Valve Manufacturing Co., Ltd., Galt, Ont., $21,748.61; Upton Bradeen and James, Limited, Montreal, $12,334.84; F. P. Weaver Co., Ltd., Montreal, $139,593.80; Welch and Johnston Ltd., Ottawa, $10,056.91; Williams and Wilson Ltd., Montreal, $25,507.48.

1948-49

PUBLIC ACCOUNTS

PART II

Y

DEPARTMENT OF TRADE AND COMMERCE

(including the National Research Council)

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Appendix 1

DEPARTMENT OF TRADE AND COMMERCE

(Excluding National Research Council)

Balance Sheet as at March 31, 1949

Schedule	Assets		
D	Funds on deposit with the Receiver General of Canada—Open Accounts		1,097,163 06
A	Loans and Investments—		
	Crown Companies, Plants and Elevators:		
	In Operation	194,361,867 25	
	In Liquidation	1,117,295 56	
		195,479,162 81	
	Loans to other Countries	8,815,680 52	
	Loans and Advances to Private Companies	1,842,932 93	
	Balances receivable under Agreements of Sale of Crown Assets	8,468,688 56	
	Stores of Strategic Materials	2,809,189 38	
			217,415,654 20
A	Balances Receivable—Renegotiation of War Contracts		24,494,611 70
			$ 243,007,428 96

	Liabilities			Schedule
	Floating Debt	97,965 97		
	Deposit and Trust Accounts	475,949 42		
	Insurance, Pension and Guarantee Accounts	719 51		
	Sundry Suspense Accounts	522,528 16		
			1,097,163 06*	
	Government of Canada Account:			
	Included in the Balance Sheet of Canada under—			
	Consolidated Deficit Account	131,840,034 69		
	Active Assets	94,259,951 55		
			226,099,986 24	B
	Reserve:			
	Surpluses retained by Crown Companies and Elevators		15,810,279 66	A
			$ 243,007,428 96	

* For further details see Open Accounts, page Y—26.

DEPARTMENT OF TRADE AND COMMERCE—*Continued*

Details of Loans and Investments as at March 31, 1949

Name	Fixed Assets	Capital Stock	Working Capital Advances and Miscellaneous Loans	Surpluses Retained by Crown Companies and Elevators	Total	Disbursements charged to:		Reserve (Surpluses Retained by Crown Companies and Elevators)
						Consolidated Deficit Account	Active Assets	
Crown Companies, Plants and Elevators:								
In Operation								
Canadian Arsenals Limited	93,330,673 83	26 00	5,000,000 00		98,330,699 83	93,330,699 83	5,000,000 00	
Canadian Commercial Corporation			3,500,000 00	745,893 62	4,245,893 62		3,500,000 00	745,893 62
Canadian Government Elevators	10,175,797 63		448 62	134,439 75	10,310,686 00	10,175,797 63	448 62	134,439 75
Eldorado Mining and Refining (1944) Limited		9,246,876 82		4,420,860 74	13,667,737 56		9,246,876 82	4,420,860 74
Export Credits Insurance Corporation		5,000,000 00	5,000,000 00	785,725 38	10,785,725 38		10,000,000 00†	785,725 38
Polymer Corporation Limited		34 00	42,886,297 66	4,286,638 57	47,172,970 23	34 00	42,886,297 66	4,286,638 57
War Assets Corporation (Stock Liability of Predecessor Company)		250,000 00	1,439,837 06	5,436,721 60	7,126,558 66		1,689,837 06	5,436,721 60
A. V. Roe Canada Limited:								
Capital Assistance	2,721,095 97				2,721,095 97	2,721,095 97		
The Malton Water Company		500 00			500 00	500 00		
	106,227,567 43	14,497,436 82	57,826,583 34	15,810,279 66	194,361,867 25	106,228,127 43	72,323,460 16	15,810,279 66
In Liquidation								
Crown Companies:								
Aero Meters Limited			159 66		159 66	159 66		
Aero Timber Products Limited			1,470 34 Cr.		1,470 34 Cr.	1,470 34 Cr.		
Allied War Supplies Corporation			2 30		2 30	2 30		
Citadel Merchandising Company Limited			28,037 28		28,037 28	28,037 28		
Cutting Tools and Gauges Limited			10,001 17		10,001 17	10,001 17		
Quebec Shipyards Limited			193 00		193 00	193 00		
Research Enterprises Limited			11,628 09		11,628 09	11,628 09		
Victory Aircraft Limited			711 47		711 47	711 47		
Wartime Salvage Limited			25,325 34		25,325 34	25,325 34		
Wartime Shipbuilding Limited			1,008,022 48		1,008,022 48	1,008,022 48		
Crown Plants:								
Defence Industries Limited			16,524 88		16,524 88	16,524 88		
Dominion Engineering Works Limited			1 73		1 73	1 73		
General Engineering Works Limited			421 07		421 07	421 07		
Hamilton By-Products Coke Ovens Limited			272 51		272 51	272 51		
John Inglis Company Limited			12,857 71		12,857 71	12,857 71		

DEPARTMENT OF TRADE AND COMMERCE—*Continued*

Details of Loans and Investments as at March 31, 1949—*Concluded*

Name	Fixed Assets	Capital Stock	Working Capital Advances and Miscellaneous Loans	Surpluses Retained by Crown Companies and Elevators	Total	Disbursements charged to:		Reserve (Surpluses Retained by Crown Companies and Elevators)
						Consolidated Deficit Account	Active Assets	
Crown Plants—*Concluded*								
Montreal Locomotive Works Limited			836 92		836 92	836 92		
Vivian Diesels and Munitions Limited			3,770 29		3,770 29	3,770 29		
			1,117,295 56		1,117,295 56	1,117,295 56		
Loans to Other Countries:								
Government of the Union of Soviet Socialist Republics			8,815,680 52		8,815,680 52		8,815,680 52	
Loans and Advances to Private Companies:								
Algoma Steel Corporation Limited			739,312 93		739,312 93		739,312 93	
Crown Trust Company			54,962 25		54,962 25		54,962 25	
Dominion Steel and Coal Corporation Limited			966,965 84		966,965 84		966,965 84	
Sundry Coal Companies:								
Empire Collieries Limited			4,000 00		4,000 00		4,000 00	
J. J. Hamilton Coal Company			319 85		319 85		319 85	
High Test Lignite Coal Company, Limited			2,800 17		2,800 17		2,800 17	
Lethbridge Collieries Limited			6,400 00		6,400 00		6,400 00	
Manitoba and Saskatchewan Coal Company, Limited			49,213 70		49,213 70		49,213 70	
North West Coal Company			739 33		739 33		739 33	
Red Flame Coal Company, Limited			1,947 86		1,947 86		1,947 86	
Red Hot Coal Company, Limited			1,271 00		1,271 00		1,271 00	
Telkoal Company, Limited			15,000 00		15,000 00		15,000 00	
			1,842,932 93		1,842,932 93		1,842,932 93	
Balances receivable under Agreements of Sale of Crown Assets:								
Algoma Steel Corporation Limited			5,554,119 70		5,554,119 70		5,554,119 70	
Atlas Steels Limited			615,206 93		615,206 93		615,206 93	
Vivian Diesels and Munitions Limited			139,361 93		139,361 93		139,361 93	
North American Cyanamid Limited			2,160,000 00		2,160,000 00		2,160,000 00	

	.....	.....	8,468,688 56	.....	8,468,688 56	.....	8,468,688 56	
Stores of Strategic Materials.....	.....	.....	2,809,189 38	.....	2,809,189 38	.....	2,809,189 38	
	$106,227,567 43*	$14,497,436 82	$80,880,370 29	$15,810,279 66**	217,415,654 20	107,345,422 99	94,259,951 55	15,810,279 66
Balances Receivable—Renegotiation of War Contracts								
Balances owing by Contractors in connection with the renegotiation of war contracts.....					24,494,611 70	24,494,611 70		
					$241,910,265 90	$131,840,034 69	$94,259,951 55	$15,810,279 66

* Fixed Assets are shown at original cost.

** Surpluses retained by Crown Companies and Elevators are as shown in the audited Balance Sheets under the relevant Appendices.

† Included under Open Accounts of the Department of Finance.

DEPARTMENT OF TRADE AND COMMERCE—*Continued*

SCHEDULE "B"

Government of Canada Account

	Consolidated Deficit Account	Active Assets	Total
Balance as at March 31, 1948			
Department of Finance (Export Credits Insurance Corporation)		10,000,000 00	10,000,000 00
Department of Trade and Commerce	10,118,245 64	11,321,969 71	21,440,215 35
Transferred from Department of Reconstruction and Supply (excluding Wartime Housing Limited and Central Mortgage and Housing Corporation)	193,092,910 51	69,473,849 30	262,566,759 81
Total	203,211,156 15	90,795,819 01	294,006,975 16
Current Year			
Net decrease in Assets as per Schedule C	71,371,121 46 Dr.		71,371,121 46 Dr.
Net increase in Assets (see Open Accounts, page Y—26)		3,464,132 54	3,464,132 54
Net change during the year	71,371,121 46 Dr.	3,464,132 54	67,906,988 92 Dr.
Balance as at March 31, 1949	$131,840,034 69	$ 94,259,951 55	$226,099,986 24

SCHEDULE "C"

Summary of transactions for the year ending March 31, 1949 affecting the Consolidated Deficit Account

Government Appropriations			
Funds disbursed		45,616,387 37	
Expenditures which do not affect Departmental Assets:			
Ordinary	13,802,928 73		
Special	15,708,397 21		
Demobilization and Reconversion	13,780,621 40		
Other Charges	2,243,106 30		
		45,535,053 64	
Balance, representing increase in Assets			81,333 73 Cr.
Revenues			
Received and remitted to the Receiver General of Canada		105,125,972 21	
Revenues which do not affect Departmental Assets:			
Ordinary	3,805,017 60		
Special Receipts and Other Credits	38,274,667 79		
Adjusting Entries	2,243,106 30		
		44,322,791 69	
Balance, representing decrease in Assets			60,803,180 52
Other Transactions			
Transfer of Surplus Assets, (mainly from Canadian Arsenals Limited to War Assets Corporation)		5,992,310 56	
Miscellaneous adjustments re liquidation of Crown Companies		68,100 33	
Adjustments in connection with the renegotiation of War Contracts		927,909 71	
Final settlement of advances outstanding as at March 31, 1948 re Termination of Contracts		3,301,429 30	
Loss in Exchange on final settlement of Advances on Canpay program		359,524 77	
Total Other Transactions representing decrease in Assets			10,649,274 67
Grand Total, representing net decrease in Assets			$ 71,371,121 46

DEPARTMENT OF TRADE AND COMMERCE—*Concluded*

SCHEDULE "D"

Funds on Deposit with the Receiver General of Canada

Balance on Deposit March 31, 1948	
Department of Trade and Commerce	1,364,562 03
Transferred from Department of Reconstruction and Supply (excluding Atomic Energy Project)	13,392,072 05
Total	14,756,634 08
Less: Net decrease during the current year (see Open Accounts, page Y—27)	13,659,471 02
Balance on Deposit March 31, 1949	$ 1,097,163 06

Appendix 2

BOARD OF GRAIN COMMISSIONERS FOR CANADA

An examination has been made of the accounts and records of the Board of Grain Commissioners for Canada for the year ended March 31, 1949, and the Statement of Revenue and Expenditure, Statement "A" appended hereto, shows the results of the operations for the year ended March 31, 1949, according to the information and explanations given and as shown by the books.

WATSON SELLAR,
Auditor General.

Ottawa, August 16, 1949.

STATEMENT "A"

Statement of Revenue and Expenditure for the year ended March 31, 1949

Division	Revenue	Expenditure	Net *Revenue* Expenditure	Comparative figures 1947–1948
Executive offices	.....	105,208 83	105,208 83	102,323 69
Licensing and Bonding	29,061 00	19,477 75	*9,583 25*	*13,273 16*
Accounting	.....	11,663 30	11,663 30	11,898 70
Statistical	16 30	67,994 48	67,978 18	64,371 71
Registration	32,989 18	35,882 67	2,893 49	*5,359 22*
Grain Research Laboratory	.....	111,658 10	111,658 10	102,210 29
Grain Appeal Tribunals	3,234 00	18,627 34	15,393 34	13,629 55
Grain Standards Committee	.....	3,067 85	3,067 85	2,583 08
Inspection	653,478 20	1,286,099 61	632,621 41	504,550 31
Weighing	577,977 54	558,574 89	*19,402 65*	*126,064 09*
	$ 1,296,756 22	$ 2,218,254 82	$ 921,498 60	$ 656,870 86

Appendix 3

CANADIAN ARSENALS LIMITED

(Incorporated under the Dominion Companies Act, 1934" and subject to "The Government Companies Operation Act")

Balance Sheet as at March 31, 1949

Assets		
Cash on Hand and in Bank		7,425,209 58
Accounts Receivable		1,079,644 02
Advances, Deposits, etc.		24,617 65
Inventories, as determined and certified by the Management, at cost:		
Materials, work in process and finished products	1,380,346 46	
General and maintenance stores	374,973 94	
		1,755,320 40
Prepaid Insurance, Rentals, etc		17,093 81
Fixed Assets—see footnote*.		
		$10,301,885 46

Liabilities and Capital			
Liabilities			
Accounts Payable and Accrued Charges		277,909 55	
Advance Payments by Customers		7,259,234 87	
Receiver General of Canada, sales tax, etc.		61,579 95	
Employees' Funds—Staff Savings, etc.		190,931 38	
Deduct—			
Investments in Dominion of Canada bonds, held by the Company		175,797 71	
		15,133 67	
Provision for Staff Vacation Pay		88,174 15	
Deferred Rental Revenue		63,448 00	
			7,765,480 19
Capital			
Shareholders:			
Capital Stock:			
Authorized—1,000 shares of no par value....			
Issued—26 shares, fully paid.		26 00	
Government of Canada:			
Advances, per Schedule I		2,536,379 27	
			2,536,405 27
			$10,301,885 46

Note:
* At March 31, 1949, the Company held in its custody, in stand-by condition and for purposes of its operations, Crown-owned fixed assets having an original cost value of $90,571,113, consisting of land, $3,027,021, building $28,902,599, machinery $40,000,174, and plant equipment $18,641,319.

Approved on behalf of the Board.

J. H. MacQUEEN,
Director.

A. L. JAMES,
Director.

I have examined the accounts of Canadian Arsenals Limited for the year ended March 31, 1949, and have obtained all the information and explanations I have required. Subject to the fact that the value of surplus stores—received without charge through the Department of Reconstruction and Supply—is not reflected therein, the above balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

CANADIAN ARSENALS LIMITED—*Continued*

SCHEDULE I

Government of Canada—Advances as at March 31, 1949

Advances for Working Capital:			
Authorized—$5,000,000, per Votes 665 and 871.			
In hand—at April 1, 1948 ($2,945,425.40, *less* $445,425.40 refunded in 1948-49)			2,500,000 00*
Advances for Administration, Reconversion and Operation, per Vote 417		2,900,000 00	
Deduct—Expenditures during the year:			
Stand-by expenses, per Schedule II	2,455,012 05		
Fixed assets purchased	123,340 17		
		2,578,352 22	321,647 78
			2,821,647 78
Deduct—Expenditures to date re fire loss, of which $275,000 is recoverable from funds provided by Vote 641			285,268 51
In hand at March 31, 1949, per Balance Sheet			$2,536,379 27

NOTE: * The working capital advances in hand were increased, to the amount authorized, by further advances received in April, 1949.

SCHEDULE II

Statement of Stand-by Expenses and of Revenue from Various Activities for the year ended March 31, 1949

Stand-by Expenses		
Plant, per Schedule III	3,728,483 35	
Administrative, per Schedule IV	1,408,895 56	
		5,137,378 91
Deduct:		
Revenue from manufacturing and other activities—as shown below	1,753,334 14	
Materials, used in operations, which were received from the Department of Reconstruction and Supply without charge	909,560 43	
Prior year's adjustment	19,472 29	
		2,682,366 86
Excess of stand-by expenses over income per Schedule I		$2,455,012 05

Revenue from Manufacturing and Other Activities

Proceeds from Sales		3,052,236 20
Less:		
Direct cost of sales—		
Materials used	532,443 12	
Labour	815,423 96	
Other direct charges	486,987 45	
		1,834,854 53
Profit from operations, exclusive of overhead		1,217,381 67
Miscellaneous Revenue		535,952 47
Total Revenue		$1,753,334 14

CANADIAN ARSENALS LIMITED—*Continued*

SCHEDULE III

Plant Expenses for the year ended March 31, 1949

Salaries and wages—		
Departmental	546,803 58	
Foremen and supervisors	303,273 29	
Vacation pay	114,356 03	
Non-productive time	7,913 11	
		972,346 01
Maintenance, alterations and repairs of--		
Plant Equipment	369,679 16	
Buildings	268,184 50	
Machinery	215,840 64	
		853,704 30
Power, heat, light and water—		
Heat and steam	562,220 49	
Electric power	100,542 70	
Water and air	30,846 20	
Gas	2,578 17	
		696,187 56
Fire protection and security		206,565 36
Preparedness planning		134,625 04
Radar rental expense		124,015 66
Maintenance of lands		117,379 12
Shop and service department supplies		90,088 24
Automobile and truck expense		88,236 49
Arsenals conversion expense		85,484 15
Janitor service		83,412 25
Purchase, maintenance and repairs to cutters, tools, etc.		71,143 00
Re-location and transfer of machinery and equipment		42,079 98
Workmen's compensation		39,165 67
Experimental products		28,578 68
Unemployment insurance		25,398 15
Rental of equipment, etc.		17,901 06
First aid and medical		15,596 71
Machinery and power installations		14,459 53
Cafeteria and canteen operating account		8,264 55
Rework and salvage expense		5,082 10
Other expense		8,769 74
Total, transferred to Schedule II		$3,728,483 35

CANADIAN ARSENALS LIMITED—*Concluded*

SCHEDULE IV

Administrative Expenses for the year ended March 31, 1949

Salaries:		
Administrative	111,183 90	
Department heads and supervisors	225,818 68	
Clerical	267,848 18	
Vacation pay	32,106 79	
		636,957 55
Contributions to employees' pension fund		382,020 47
Preparedness planning		87,442 97
Transportation—employees'		77,847 65
Printing and office supplies		44,462 73
Telephone, including operators' salaries		39,063 96
Contributions under the "Civil Service Superannuation Act", etc.		36,191 48
Travel expense		30,008 24
Radar selling expense		18,510 95
General expense		11,679 93
Insurance		8,880 69
Maintenance and repairs of furniture and office equipment		6,777 14
Office rent		6,297 50
Postage		4,565 53
Legal expense		3,351 90
Advertising		2,768 49
Unemployment insurance		2,739 25
Interest paid on employees' savings fund, *less* interest earned on investments		2,274 37
Periodicals and publications		2,026 09
Excise stamps		1,988 88
Telegraph and teletype		1,725 16
License, inspection and royalty fees		795 14
Other expense		519 49
Total, transferred to Schedule II		$1,408,895 56

CANADIAN COMMERCIAL CORPORATION

(Incorporated under The Canadian Commercial Corporation Act)

Balance Sheet as at March 31, 1949

General Account

Assets			Liabilities and Capital			
Cash on Hand and in Bank		3,793,684 67	Liabilities			
Investments—Government of Canada bonds (par value $104,750), at cost—*less* portion of premium amortized		108,500 10	Accounts Payable and Accrued Charges		499,347 95	
Accounts Receivable		975,220 66	Employees' Funds—Staff Savings Plans: Pay deductions (with interest) repayable on separation, etc.		119,353 23	
			Deferred Revenue—surcharge on purchase orders placed for others, etc.		12,810 63	
						631,511 81
			Capital and Surplus			
			Government of Canada: Advances for working capital, provided under Section 8 of The Canadian Commercial Corporation Act		3,500,000 00	
			Surplus: Balance as at March 31, 1948	504,020 16		
			Add—Prior years' adjustments	7,521 36		
				511,541 52		
			Excess of income over expenses for year ended March 31, 1949, per Schedule I	234,352 10		
					745,893 62	
						4,245,893 62
		$4,877,405 43				$ 4,877,405 43

Agency Account

			Liabilities			
			Accounts Payable to Suppliers: Covered by funds held	504,294 57		
			Not so covered—per contra	1,053,314 77		
					1,557,609 34	
Cash in Bank		10,894,446 74	Contractors' Security Deposits		61,808 00	
Advances to Suppliers		5,518,782 90				1,619,417 34
Accounts Receivable		3,626 00				
Inventories, at cost		3,370,131 30				
Receivable from Foreign Governments, for indebtedness in excess of funds held—per contra		1,053,314 77	Net Obligation to Principals Representing advances from agencies of various governments (including Canada) and certain international bodies			19,220,884 37
		$20,840,301 71				$20,840,301 71

Approved on behalf of the Board.

SYDNEY D. PIERCE,
for President.

W. D. LOW,
Managing Director.

I have examined the accounts of the Canadian Commercial Corporation for the year ended March 31, 1949, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

SCHEDULE 1

Statement of Income and Expenses for the year ended March 31, 1949

Income			
From defence purchasing services on behalf of the Government of Canada (Votes 461 and 889, 1948-49)	773,811 07		
From purchasing for agencies of various governments (including Canada) and international agencies	367,913 82		
		1,141,724 89	
Other Income		72,045 72	
			1,213,770 61
Expenses			
Salaries:			
Executive officers	30,249 96		
Others	732,787 05		
		763,037 01	
Rent, light and heat		42,941 63	
Telephone, telegraph and postage		77,676 02	
Printing, stationery and office supplies		38,286 62	
Advertising for tenders		21,273 69	
Travel expenses		14,311 93	
Unemployment insurance		4,976 21	
Rental of office equipment		4,153 40	
Furniture and equipment		3,705 62	
Other expenses		9,056 38	
			979,418 51
Excess of income over expenses, transferred to Surplus			$ 234,352 10

Appendix 5

CANADIAN GOVERNMENT ELEVATORS

Balance Sheet as at March 31, 1949

ASSETS			LIABILITIES		
Accounts Receivable:			Government of Canada:		
Freight advances	448 62		Working capital advances		448 62
Sundry	5,318 06				
		5,766 68	Advances for acquisition of fixed assets		10,175,797 63
Inventories:			Surplus Account:		
Stores	18,095 70		Balance April 1, 1948	11,167,768 68	
Small tools and equipment	14,899 70		*Deduct*: Loss for the year ended March 31, 1949, per operating Statement (Schedule "A")	222,565 11	
Screenings	1,115 83				
Surplus grain	9,238 75		Total surplus since inception, without providing for depreciation—net (Schedule "C")	10,945,203 57	
		43,349 98			
Accrued Revenues:			*Deduct*: Deposits to the credit of the Consolidated Revenue Fund—net	10,810,763 82	
Storage	67,135 00				134,439 75
Elevation	18,636 71				
		85,771 71			
Fixed Assets (Schedule "B")					
Property, plant and equipment, at cost	10,170,578 03				
Office furniture, at depreciated value	5,219 60				
		10,175,797 63			
		$10,310,686 00			$10,310,686 00

Certified correct:

G. NORTH,
Chief Accountant.

Approved:

R. HETHERINGTON,
General Manager.

I have examined the accounts of the Canadian Government Elevators for the year ended March 31, 1949, and have obtained all the information and explanations I have required.

The inventory of surplus grain at March 31, 1949, is based on the official weighover in 1948, and consequently overages or shortages which may have developed between the date of that weighover and March 31, 1949, are not recorded.

No provision has been made in the accounts for the estimated cost of loading out the grain in store at March 31, 1949, although the elevation charges, which cover both loading in and loading out, have been accrued to that date.

In my opinion, subject to the foregoing observations, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Elevators' affairs as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the elevators.

WATSON SELLAR,
Auditor General.

CANADIAN GOVERNMENT ELEVATORS—*Continued*

SCHEDULE "A"

Operating Statement for the year ended March 31, 1949

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert
Grain received—net bushels	4,334,975		886,159	653,903	2,134,283	597,584	63,046	
Revenue:								
Storage	158,902 64		29,917 39	10,698 75	92,992 75	21,695 43	3,598 32	
Elevation	56,691 42		16,514 16	11,478 44	21,205 32	6,169 94	1,323 56	
Cleaning	41,109 77		10,822 45	18,776 38	5,890 16	3,708 12	1,912 66	
Drying	4,357 09			306 85	2,300 79	1,749 45		
Chopping and sacking	16,049 52		12,715 07	2,646 92	82 05	603 83	1 65	
Bulkheads and liners	216 51		3 25	31 70	5 34	2 67	173 55	
Screenings	1,509 72		16 25	479 22	1,218 09	1,023 75	*1,227 59*	
Elevator rental	57,413 75	57,413 75						
Total revenue	336,250 42	57,413 75	69,988 57	44,418 26	123,694 50	34,953 19	5,782 15	
Expenditure:								
Administration	86,885 13		16,700 21	15,579 65	16,976 19	18,100 19	12,211 76	7,317 13
Operation	234,301 86		54,020 60	48,599 24	50,561 60	46,679 49	22,585 30	11,855 63
Maintenance	251,138 19	139,557 18	22,259 35	17,801 57	17,967 25	21,645 42	21,636 93	10,270 49
Total expenditure (Schedule "D")	572,325 18	139,557 18	92,980 16	81,980 46	85,505 04	86,425 10	56,433 99	29,443 25
Operating profit or *loss*	*236,074 76*	*82,143 43*	*22,991 59*	*37,562 20*	38,189 46	*51,471 91*	*50,651 84*	*29,443 25*
Profit or *loss* on surplus grain—net (Schedule "E")	12,606 90		3,253 74	4,155 46	2,084 35	3,257 97	*144 62*	
Miscellaneous revenues: property rentals, $680; track rentals, $110; refund of previous year's expenditure, $112.45; interest on arrears, $0.30	902 75		17 68	220 07	110 00			555 00
Net profit or *loss* for the year	*$ 222,565 11*	*$ 82,143 43*	*$ 19,720 17*	*$ 33,186 67*	$ 40,383 81	*$ 48,213 94*	*$ 50,796 46*	*$ 28,888 25*

CANADIAN GOVERNMENT ELEVATORS—*Continued*

SCHEDULE "B"

Fixed Assets as at March 31, 1949

	Property, Plant and Equipment (cost)	Office Furniture (depreciated value)	Total
Port Arthur and Head Office	1,672,094 92	1,490 99	1,673,585 91
Moose Jaw, Sask.	1,788,285 44	423 75	1,788,709 19
Saskatoon, Sask.	1,632,361 06	397 20	1,632,758 26
Edmonton, Alta.	1,643,384 60	100 00	1,643,484 60
Prince Rupert, B.C.	1,432,514 39	315 20	1,432,829 59
Calgary, Alta.	1,023,347 91	1,209 06	1,024,556 97
Lethbridge, Alta.	978,589 71	1,283 40	979,873 11
Totals	$10,170,578 03	$ 5,219 60	$10,175,797 63

SCHEDULE "C"

Surplus Account as at March 31, 1949 (exclusive of depreciation)

	Balance April 1, 1948	Operating Profit or Loss Year ended March 31, 1949	Balance March 31, 1949
Port Arthur	5,135,720 24	*82,143 43*	5,053,576 81
Moose Jaw	1,641,260 54	*19,720 17*	1,621,540 37
Saskatoon	2,124,817 80	*33,186 67*	2,091,631 13
Calgary	1,667,873 19	40,383 81	1,708,257 00
Edmonton	861,560 20	*48,213 94*	813,346 26
Prince Rupert	*214,209 63*	*28,888 25*	*243,097 88*
Lethbridge	*49,253 66*	*50,796 46*	*100,050 12*
	$11,167,768 68	*$ 222,565 11*	$10,945,203 57

CANADIAN GOVERNMENT ELEVATORS—*Continued*

SCHEDULE "D"

Administration, Operation and Maintenance Expenditures for the year ended March 31, 1949

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert	Head Office	Winnipeg Office
Administration:										
Salaries	72,758 22		10,251 69	9,054 00	10,297 00	12,618 00	7,162 00	2,420 00	18,597 53	2,358 00
Rent	5,350 36		877 20	1,123 00	949 20				1,964 52	436 44
Communication services	2,288 94		370 12	361 43	343 95	414 55	219 87	94 44	474 58	10 00
Travel	2,088 85		180 00	205 35	336 22	192 00	159 32	170 44	845 52	
Printing and stationery	2,170 72		1 65		25 48	6 75	6 00		2,130 84	
Unemployment insurance	1,210 55		270 28	243 41	259 76	257 98	90 48	71 74	16 90	
Laundry and janitor	479 65		120 70	9 00	144 00	2 25		5 65	198 05	
Freight and express	281 30		31 95	26 91	38 70	25 84	22 57	4 84	130 49	
Miscellaneous	256 54		52 09	12 02	37 35	38 30	7 00	5 50	102 28	2 00
									24,460 71	2,806 44
Head Office expenses			4,544 52	4,544 53	4,544 53	4,544 53	4,544 52	4,544 52	*$24,460 71*	*$2,806 44*
Total Administration	86,885 13		16,700 21	15,579 65	16,976 19	18,100 19	12,211 76	7,317 13		
Operation:										
Supervision and overhead	99,097 52		21,924 04	14,501 49	25,232 00	18,845 11	11,540 25	7,054 65		
Power	35,979 29		5,269 73	9,108 00	3,863 43	9,023 73	3,914 40	4,800 00		
Cleaning	24,643 46		3,774 04	10,742 83	3,257 30	4,588 29	2,281 00			
Weighing and conveying	28,034 17		8,600 13	6,373 18	5,297 70	5,890 52	1,872 64			
Unloading	23,284 90		9,432 51	6,131 11	5,467 62	1,871 46	382 20			
Loading	16,579 70		3,089 82	1,320 22	6,412 73	4,851 26	905 67			
Drying	1,565 43			53 00	706 53	805 90				
Chopping and sacking	2,308 03		1,483 13		126 10	697 80	1 00			
Rentals	1,699 00			18 00			1,680 00	1 00		
Truck operation	678 84		382 72	296 12						
Registration and cancellation	431 52		64 48	55 29	198 19	105 42	8 14			
Total Operation	234,301 86		54,020 60	48,599 24	50,561 60	46,679 49	22,585 30	11,855 63		
Maintenance:										
Supervision and overhead	26,752 99	37 16	2,317 34	9,522 09	1,348 09	7,187 64	3,426 97	2,913 70		
Buildings	116,285 46	112,252 69	485 84	16 41	369 08	824 05	559 87	1,777 52		
Railway tracks	30,435 29	4,408 33	7,157 40	3,655 25	7,148 18	3,749 58	3,627 08	889 47		
Electrical equipment	37,451 10	14,430 72	5,139 09	3,584 06	3,261 07	5,595 52	3,039 76	2,400 88		
Drier equipment	4,122 55	1,280 14	292 46		1,425 25	359 02	7 16	758 52		
Cleaning machinery	14,793 45	410 37	990 40	704 62	669 99	1,652 39	9,531 49	834 19		
Conveyors	3,893 20	627 59	524 59	12 77	1,269 81	973 74	371 00	113 70		
Spouts	11,258 75	4,353 15	4,367 04	2 10	769 77	441 07	747 57	578 05		
Legs	3,463 04	1,070 83	735 91	214 95	1,109 15	300 94	24 78	6 48		
Shovel gear and car haul	1,932 45	650 20	178 65	36 90	408 30	434 04	179 36	45 00		
Bagging machinery	62 17		9 10	76		27 11	25 20			
Scales	687 74	36 00	61 53	51 66	188 56	100 32	96 69	152 98		
Total Maintenance	251,138 19	139,557 18	22,259 35	17,801 57	17,967 25	21,645 42	21,636 93	10,270 49		
Total Expenditure	$ 572,325 18	$139,557 18	$ 92,980 16	$ 81,980 46	$ 85,505 04	$ 86,425 10	$ 56,433 99	$ 29,443 25		

CANADIAN GOVERNMENT ELEVATORS—*Concluded*

SCHEDULE "E"

Summary of Surplus Grain Account for the year ended March 31, 1949

	Total	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge
Inventory of surplus grain, April 1, 1948..	4,340 00	363 18	221 40	1,294 52	2,460 90	
Warehouse receipts purchased during year	6,230 35	.....	1,840 58	12 13	2,778 05	1,599 59
	10,570 35	363 18	2,061 98	1,306 65	5,238 95	1,599 59
Warehouse receipts sold during year.....	13,938 50	28 99	3,711 42	246 20	8,496 92	1,454 97
Inventory of surplus grain, March 31, 1949	9,238 75	3,587 93	2,506 02	3,144 80		
	23,177 25	3,616 92	6,217 44	3,391 00	8,496 92	1,454 97
Profit or *loss* on surplus grain (net overages or shortages disclosed during year).....	$ 12,606 90	$3,253 74	$4,155 46	$2,084 35	$3,257 97	$ *144 62*

Appendix 6

ELDORADO MINING AND REFINING (1944) LIMITED

AND ITS WHOLLY-OWNED SUBSIDIARY NORTHERN TRANSPORTATION COMPANY LIMITED
TOGETHER WITH THE LATTER'S WHOLLY-OWNED SUBSIDIARY,
NORTHERN TRANSPORTATION COMPANY (1947) LIMITED

Consolidated Balance Sheet as at December 31, 1948

ASSETS			LIABILITIES AND CAPITAL			
Cash on Hand and in Bank		621,899 84	Liabilities			
Accounts Receivable		726,805 92	Accounts Payable and Accrued Charges		300,293 20	
Inventories, as certified by the Management:			Receiver General of Canada:			
Products, at the lower of cost or market, as determined by the Management	6,011,435 32		Employees' and non-residents' income tax	8,104 48		
Operating supplies, at cost	1,404,674 11		Mine royalties	4,925 00		
		7,416,109 43	Rent	2,864 88		
Non-marketable Mining Stocks, at nominal value		7 00	Miscellaneous	130 43		
Prepaid Expenses (unexpired insurance $31,780.10)		41,395 17			16,024 79	
Fixed Assets, at cost:						316,317 99
Mining claims, land, roads and airstrips	373,629 95		Capital			
Buildings	1,304,622 25		Capital Stock—Eldorado Mining and Refining (1944) Limited:			
Machinery and equipment:			Authorized—120,000 shares of no par value.			
Water-craft (vessels and equipment)	3,172,786 79		Issued — 80,500 shares fully paid		7,586,080 20	
Mining, refining and exploration	1,829,375 90		Consolidated Surplus:			
Aircraft and spare parts	145,315 37		Unappropriated	4,420,860 74		
Service vehicles and office equipment	321,808 87		Reserved for replacement of aircraft	113,133 26		
	6,773,909 18		Reserved for fire and marine loss on water-craft	75,668 85		
Less: Provision for depreciation	3,441,695 45				4,609,662 85	
		3,332,213 73				12,195,743 05
		3,705,843 68				
		$12,512,061 04				$12,512,061 04

Approved on behalf of the Board,

W. J. BENNETT,
Director.

R. T. BIRKS,
Director.

I have examined the accounts of Eldorado Mining and Refining (1944) Limited and its associated companies, Northern Transportation Company Limited, and Northern Transportation Company (1947) Limited, for the year ended December 31, 1948, and have obtained all the information and explanations I have required. In my opinion the above Consolidated Balance Sheet is properly drawn up so as to exhibit a true and correct view of the combined state of these companies' affairs as at December 31, 1948, according to the best of my information and the explanations given to me and as shown by the companies' books.

J. HOPKINSON,
Assistant Auditor General.

ELDORADO MINING AND REFINING (1944) LIMITED

(Incorporated under the Dominion "Companies Act, 1934" and subject to "The Government Companies Operation Act")

Balance Sheet as at December 31, 1948

Assets

Cash on Hand and in Bank		570,978 06
Accounts Receivable		466,931 32
Customs Duty Recoverable (estimated)		43,000 00
Inventories, as certified by the Management:		
Products, finished and in process, etc., at cost or as valued by the Management	6,011,435 32	
Operating supplies, at cost	1,252,217 83	
		7,263,653 15
Advances to Northern Transportation Company (1947) Limited		722,038 37
Investments:		
*Shares of Northern Transportation Company Limited, wholly-owned subsidiary, at cost	159,147 36	
Non-marketable mining stocks, at nominal value	7 00	
		159,154 36
Fixed Assets, at cost, per Schedule I	3,324,202 28	
Less—Provision for depreciation, per Schedule I	2,038,608 71	
		1,285,593 57
Prepaid Expenses:		
Unexpired insurance	25,023 71	
Miscellaneous	9,615 07	
		34,638 78
		$10,545,987 61

Liabilities and Capital

Liabilities			
Accounts Payable and Accrued Charges			257,791 48
Receiver General of Canada:			
Employees' and non-residents' income tax	7,208 83		
Mine royalties	4,925 00		
Rent	2,864 88		
Sales tax	66 58		
		15,065 29	
Capital			272,856 77
Capital Stock:			
Authorized—120,000 shares of no par value.			
Issued — 80,500 shares fully paid		7,586,080 20	
Surplus:			
Unappropriated, per Schedule II	2,573,917 38		
Reserved for replacement of aircraft (see footnote—Schedule I)	113,133 26		
		2,687,050 64	
			10,273,130 84
			$10,545,987 61

Note:
*The business formerly carried on by Northern Transportation Company Limited was transferred, as of January 1, 1947, to Northern Transportation Company (1947) Limited in exchange for all but the five directors' qualifying shares of the outstanding capital stock of the latter; in consequence, the equity of Eldorado Mining and Refining (1944) Limited, at December 31, 1948, was the value of the combined Capital Stock and Surplus of Northern Transportation Company (1947) Limited at that date, or $2,081,759.57 except such amount as is attributable to the directors' qualifying shares.

Approved on behalf of the Board.

W. J. BENNETT,
Director.

R. T. BIRKS,
Director.

I have examined the accounts of Eldorado Mining and Refining (1944) Limited for the year ended December 31, 1948, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,
Assistant Auditor General.

ELDORADO MINING AND REFINING (1944) LIMITED—*Continued*

SCHEDULE I

Fixed Assets as at December 31, 1948

	Book Values	Provision for Depreciation	Net Values
Mining Claims (Great Bear Lake area)	304,423 08		304,423 08
Airstrips and Road (Mine vicinity)	16,743 44		16,743 44
Land—Refinery	9,781 43		9,781 43
Buildings—			
Mine	613,557 52	429,376 45	184,181 07
Refinery	378,766 53	95,890 21	282,876 32
Machinery and Equipment—			
Mining and exploration	1,250,843 78	884,610 61	366,233 17
Refinery	530,467 35	469,171 59	61,295 76
Aircraft, and spare parts	145,315 37	126,452 74*	18,862 63
Laboratory and Medical Equipment—Refinery	48,064 77	25,032 18	23,032 59
Office Furniture and Equipment—			
Head Office	10,853 17	2,498 09	8,355 08
Refinery	15,385 84	5,576 84	9,809 00
Totals, per Balance Sheet	$3,324,202 28	$2,038,608 71	$1,285,593 57

NOTE: * This includes provision for major overhaul of aircraft $26,369.63 and engine overhaul $11,465.15, as well as regular depreciation. Regular depreciation is based on actual cost; but as the purchase price was abnormally low, the craft having been acquired from surplus war assets, an additional provision is included in the item "Reserved for Replacement of Aircraft", appearing in the 'Surplus' section of the Balance Sheet, to meet the estimated cost of replacement, upon retirement from service of the present aircraft.

SCHEDULE II

Unappropriated Surplus Account for the year ended December 31, 1948

Amount unappropriated as at January 1, 1948		318,229 41
Adjustments:		
Write-down in amount of refined radium inventory, as at April 1, 1948, resulting from revaluation by the Management	*544,222 42*	
Prior years' inventory adjustment, resulting from clean-up	264,416 49	
Other prior years' adjustments	*12,684 56*	
		292,490 49
Values arising out of depletion of ore bodies (computed on quantities of ore in hand on, and produced since, January 1, 1948)		1,681,478 79*
Exploration expenses during 1948		*468,700 23*
Excess of revenue over expenditure for the year, per Schedule III		1,335,399 99
Amount unappropriated as at December 31, 1948, per Balance Sheet		$2,573,917 38

NOTES: Amounts in italics indicate deductions.

* Ore reserve values not being recorded as an asset of the Company, the $1,681,478.70, shown in production costs (Schedule IV) for depletion of ore bodies, is included above.

ELDORADO MINING AND REFINING (1944) LIMITED—*Concluded*

SCHEDULE III

Statement of Revenue and Expenditure for the year ended December 31, 1948

Sales	4,833,048 00	
Deduct: Cost of sales, per Schedule IV	3,552,944 59	
		1,280,103 41
Other Revenues:		
Radium rentals	56,712 83	
Profit on disposal of fixed assets	34,652 82	
Air-freight	29,012 96	
Customs duty recoverable (estimated)	18,000 00	
Cash discounts	2,274 99	
Profit on sale of securities	1,048 64	
Miscellaneous	2,356 56	
		144,058 80
		1,424,162 21
Administrative Expenses:		
Salaries	48,939 19	
Travelling	11,456 28	
Office expenses	10,380 00	
Interest on bank overdraft	6,922 46	
Geologists' consulting fees	5,603 27	
Directors' fees	4,500 00	
Miscellaneous	6,961 02	
	94,762 22	
Less: Apportionment to Northern Transportation Company (1947) Limited	6,000 00	
		88,762 22
Excess of revenue over expenditure, transferred to Schedule II		$1,335,399 99

SCHEDULE IV

Statement of Cost of Sales for the year ended December 31, 1948

Opening inventory of products, finished and in process, etc., as at January 1, 1948	4,487,322 28	
Add: Prior years' inventory adjustment, resulting from clean-up	264,416 49	
		4,751,738 77
Write-down in amount of refined radium inventory as at April 1, 1948, resulting from revaluation by the Management		*544,222 42*
Products purchased		32,372 54
Production costs:		
Mining, milling and transportation of ore concentrates (including provision for depreciation $296,412.76, and administrative salaries and expenses $33,850.00)	2,265,820 81	
Provision for depletion of ore bodies (computed on quantities of ore in hand on, and produced since January 1, 1948)	1,681,478 70	
Refining expenses (including provision for depreciation $111,876.34 and administrative salaries and expenses $60,819.31	1,317,534 28	
		5,264,833 79
Selling expenses		59,657 23
		9,564,379 91
Deduct: Closing inventory of products, finished and in process, etc., as at December 31, 1948		6,011,435 32
Total, transferred to Schedule III		$3,552,944 59

NOTE: Amount in italics indicates a deduction.

Appendix 7

EXPORT CREDITS INSURANCE CORPORATION

(Incorporated under "The Export Credits Insurance Act")

Statement of Assets and Liabilities as at December 31, 1948

Assets			Liabilities and Capital		
Cash on Hand and in Banks		254,967 93	Accounts Payable		516 77
Accounts Receivable—Premiums due from Policyholders		18,029 87	Policyholders' Deposits		29,365 00
Accrued Interest on Investments		87,190 64	Special Reserve: Receiver General of Canada—Receipts, *less* overhead, arising out of contracts entered into under Section 20A of the Act		11,337 56
Investments—Government of Canada Bonds, at amortized cost (market value $10,373,560)		10,455,118 34	Underwriting Reserve:		
Nominal Value of Possible Recoveries against Amounts paid on Claims		1 00	Balance at December 31, 1947	584,336 07	
Deferred Charges		397 25	Excess of income over expenditure for the year ended December 31, 1948 (Schedule I)	201,389 31	785,725 38
Office Furnishings and Equipment, at cost	13,821 89		Capital:		
Less—Reserve for depreciation	2,582 21		Capital Stock: Authorized—50,000 shares par value $100 each. Issued and fully paid—50,000 shares, held in trust for His Majesty by the Minister of Trade and Commerce	5,000,000 00	
		11,239 68	Capital Surplus: Paid in by the Minister of Finance, at the rate of $100 per share of capital stock issued	5,000,000 00	
					10,000,000 00
		$10,826,944 71			$10,826,944 71

Note:
Under the contracts of insurance issued and outstanding at December 31, 1948, the maximum liability of the Corporation was $31,379,344, of which the Crown assumes the liability of $4,846,855, payable out of the Consolidated Revenue Fund, in respect of contracts issued under Section 20A of the Act.

Approved on behalf of the Board.

M. W. MACKENZIE,
Director.

H. T. AITKEN,
Director.

I have examined the accounts of the Export Credits Insurance Corporation for the year ended December 31, 1948, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at December 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

EXPORT CREDITS INSURANCE CORPORATION—*Concluded*

SCHEDULE I

Statement of Income and Expenditure for the year ended December 31, 1948

Income		
Premiums on risks underwritten	103,505 22	
Interest on investments	254,341 48	
		357,846 70
Expenses		
Salaries	65,756 73	
Travelling expenses	7,038 25	
Telephone, telegrams, cables and credit reports	3,693 75	
Stationery, printing, postage and office supplies	3,002 87	
Rents	2,000 00	
Expenses of Advisory Council meeting in Ottawa	1,035 55	
Depreciation of office furnishings and equipment	1,383 33	
Other expenses	2,394 66	
	86,305 14	
Less: Overhead applicable to contracts issued under Section 20A of the Act	2,834 39	
		83,470 75
		274,375 95
Policyholders' Claims		
Payments	110,725 29	
Recoveries	37,738 65	
		72,986 64
Excess of income over expenditure, transferred to Underwriting Reserve		$ 201,389 31

Appendix 8

FRASER VALLEY DYKING BOARD

Balance Sheet as at March 31, 1949

Assets			Liabilities		
Cash on Hand and in Bank		1,222,832 90	Accounts Payable	1,404,701 16	
Tender Deposits, as per contra		10,205 00	Receiver General of Canada—Employees' Income Tax	6,608 70	1,411,309 86
Inventories:					
Materials		42,182 07	Contractors' Tender Deposits		10,205 00
Deferred Charges:					
Office alterations	9,278 67		Proprietary Interest:		
Prepaid Insurance	2,019 04		Advances during 1948-49—		
Unemployment Insurance	122 80	11,420 51	Government of Canada, Vote 932.4	4,500,000 00	
Other Assets:			Government of the Province of British Columbia	1,500,000 00	
Land	14,700 00			6,000,000 00	
Buildings	6,697 18		*Deduct*—		
Construction Equipment	117,897 12		Expenditures for the period July 22, 1948 to March 31, 1949	5,970,905 10	29,094 90
Automobiles	14,674 12				
Office Equipment	10,000 86	163,969 28			
		$ 1,450,609 76			$ 1,450,609 76

Note:

In accordance with the terms of an agreement, dated July 22, 1948, between the Government of Canada and the Government of the Province of British Columbia:

(a) the Board, upon reporting that its work in connection with the repairing, strengthening, constructing or reconstructing of a dyke or a portion of a dyke has been completed or that water or debris has been removed from any portion of the flooded lands in the Fraser Valley, the province shall make the necessary provision for the administration and maintenance thereof;

(b) the Board, upon reporting that it has carried out its purposes, shall convert its assets into cash and discharge its liabilities, and the remaining funds shall be distributed, seventy-five per cent to Canada and twenty-five per cent to the Province.

FRASER VALLEY DYKING BOARD—*Continued*

Statement of Expenditures for the period July 22, 1948 to March 31, 1949

Charges covering period of Flood Emergency, prior to formation of Board—		
Government of Canada	578,214 38	
Government of the Province of British Columbia	1,060,032 10	
		1,638,246 48
Dyke Reconstruction Expenses (Schedule I)		4,027,462 15
Engineering Expenses (Schedule II)		239,926 59
Administration Expenses (Schedule III)		65,269 88
Total, transferred to Balance Sheet		$5,970,905 10

SCHEDULE I

Dyke Reconstruction Expenses for the period July 22, 1948 to March 31, 1949

Emergency Dyke Repairs	1,284,700 96
Dyke Reconstruction	1,948,005 05
Clearing and Burning	482,490 97
Dredging	123,899 14
Pumping	104,577 09
Rock Protection	83,788 94
Total, per Statement of Expenditures	$4,027,462 15

SCHEDULE II

Engineering Expenses for the period July 22, 1948 to March 31, 1949

Outside Areas—			
Field Engineering:			
Salaries and Wages	107,091 39		
Board and Room	12,131 74		
Sundry Supplies and Services	7,770 92		
Equipment Rentals	831 12		
Rent of Offices	330 21		
Unemployment Insurance	473 08		
Workmen's Compensation Insurance	3,872 17		
Travelling	10,992 18		
		143,492 81	
Surveys:			
Salaries and Wages	2,267 09		
Unemployment Insurance	6 58		
Workmen's Compensation Insurance	113 35		
Sundry Supplies and Services	2,933 67		
Equipment Rentals	478 75		
Travelling	770 44		
		6,569 88	
			150,062 69
Head Office—			
Salaries—Engineers and Draughtsmen		54,149 96	
Unemployment Insurance		34 83	
Workmen's Compensation Insurance		1,922 02	
Materials and Services		6,479 72	
Travelling		3,679 78	
New Westminster Office—			
Alterations	959 81		
Rent	1,305 00		
General Expense	418 80		
		2,683 61	

FRASER VALLEY DYKING BOARD—*Concluded*

Engineering Expenses for the period July 22, 1948 to March 31, 1949—*Concluded*

Head Office—*Concluded*		
Mission Office—Expense	1,147 22	
Legal Expense	1,010 42	
Repairs—Machinery and Equipment	132 60	
General Expense	2,550 98	
Board and Room	317 92	
Warehouse Expense—Borg Farm	85 80	
Insurance—expired	1,053 64	
Drilling and Soil Testing	14,615 40	
		89,863 90
Total, per Statement of Expenditures		$ 239,926 59

SCHEDULE III

Administration Expenses for the period July 22, 1948 to March 31, 1949

Head Office Salaries	32,284 31
Travelling	7,121 95
Stationery, Printing and Office Supplies	7,417 65
Advertising	1,401 49
Postage	1,095 57
Rent	3,200 00
Maintenance—Office Equipment	278 41
Rental—Office Equipment	95 90
Janitor Supplies and Services	1,293 37
Light	302 93
Telephone	1,999 94
Telegrams	345 90
Unemployment Insurance	135 53
Workmen's Compensation Insurance	968 06
Office Transportation	102 00
Cartage and Freight	424 17
General Expense	1,703 78
Legal Expense	900 00
Automobile Expense	1,547 88
Head Office Alterations—Amortized	2,553 92
Insurance—expired	97 12
Total, per Statement of Expenditures	$ 65,269 88

Appendix 9

NORTHERN TRANSPORTATION COMPANY LIMITED

(INCORPORATED UNDER "THE COMPANIES ACT" OF THE PROVINCE OF ALBERTA)

Balance Sheet as at December 31, 1948

ASSETS		CAPITAL	
Investment in Shares of the Company's Wholly Owned Subsidiary—Northern Transportation Company (1947) Limited (equity as at December 31, 1948, $2,081,759.57)	588,586 26	Capital Stock: Authorized—2,500 shares, par value $100.00 each. Issued —1,520 shares, fully paid	152,000 00
		Surplus	436,586 26
	$588,586 26		$ 588,586 26

Approved on behalf of the Board.

W. J. BENNETT,
Director.

H. H. HAYDON,
Director.

I have examined the accounts of Northern Transportation Company Limited for the year ended December 31, 1948, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

Appendix 10

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED

(Incorporated under the Dominion "Companies Act, 1934")

Balance Sheet as at December 31, 1948

Assets			Liabilities and Capital			
Cash on Hand and in Bank		50,921 78	Liabilities			
Accounts Receivable		216,874 60	Accounts Payable and Accrued Charges		42,501 72	
Prepaid Expenses:			Receiver General of Canada:			
Inventories of operating supplies, at cost	152,456 28		Employees' income tax	895 65		
Unexpired insurance	6,756 39		Unemployment insurance	63 85		
		159,212 67			959 50	
						43,461 22
Fixed Assets, at cost, per Schedule I:			Capital			
Land	17,682 00		Shareholders:			
Portage Road	25,000 00		Capital Stock—			
Buildings, vessels, vehicles, equipment and furnishings	3,780,654 85		Authorized, 50,000 shares of no par value. Issued, 1,520 shares, fully paid		152,000 00	
Less: Provision for depreciation	1,403,086 74		Surplus—			
	2,377,568 11		Unappropriated, per Schedule II	1,854,090 72		
		2,420,250 11	Reserved for fire and marine loss on boats	75,668 85		
					1,929,759 57	
					2,081,759 57	
			Eldorado Mining and Refining (1944) Limited— Advances for capital purposes (received in accordance with Order in Council, P.C. 1035 of March 21, 1947)		722,038 37	
						2,803,797 94
		$ 2,847,259 16				$ 2,847,259 16

Note:
This Company (incorporated on November 27, 1947) by agreement of December 29, 1947, assumed, as from January 1, 1947, all of the assets and liabilities of Northern Transportation Company Limited, a wholly owned subsidiary of Eldorado Mining and Refining (1944) Limited, in consideration for the 1,520 issued shares (including five directors' qualifying shares) of its capital stock.

Approved on behalf of the Board.

W. J. BENNETT,
Director.

H. H. HAYDON,
Director.

I have examined the accounts of Northern Transportation Company (1947) Limited for the year ended December 31, 1948, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED—*Continued*

SCHEDULE I

Fixed Assets as at December 31, 1948

	Cost	Provision for Depreciation	Net Values
Land	17,682 00		17,682 00
Portage Road	25,000 00		25,000 00
Warehouses, service buildings and equipment	312,298 20	133,043 23	179,254 97
Boats and barges	3,046,678 00	1,067,889 88	1,978,788 12
Boat equipment	126,108 79	55,009 93	71,098 86
Trucks, tractors and service automobile	286,744 34	142,671 06	144,073 28
Office furniture and equipment	8,825 52	4,472 64	4,352 88
Totals	$3,823,336 85	$1,403,086 74	$2,420,250 11

SCHEDULE II

Unappropriated Surplus Account for the year ended December 31, 1948

Amount unappropriated, as at January 1, 1948		832,845 12
Deduct—		
Prior years' adjustments		2,890 88
		829,954 24
Net profit for the year ended December 31, 1948, per Schedule III		1,024,136 48
Amount unappropriated, as at December 31, 1948, per Balance Sheet		$1,854,090 72

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED—*Concluded*

SCHEDULE III

Statement of Operating Revenue and Expenditure for the year ended December 31, 1948

Revenue			
Freight earnings		2,530,399 06	
Miscellaneous		12,196 85	
			2,542,595 91
Expenditure			
Operating expenses:			
Salaries and wages	433,777 03		
Repairs and maintenance—salaries and wages	161,675 79		
Insurance	139,960 43		
Fuel oil	92,077 56		
Messing expense	40,233 03		
Cartage and trucking	34,968 28		
Transportation of employees	32,439 85		
Property taxes	19,998 60		
Workmen's compensation and group insurance	19,878 97		
Claims and freight losses	9,996 90		
Mechanization research	9,324 34		
Miscellaneous	17,016 09		
	1,011,346 87		
Deduct—Company's charges, included above, for transporting its own supplies	28,548 72		
		982,798 15	
Depreciation—			
Boats, barges and boat equipment	385,267 25		
Trucks and tractors	50,138 45		
Warehouse buildings and equipment	31,197 41		
Office furniture and equipment	882 55		
		467,485 66	
		1,450,283 81	
Administrative expenses:			
Salaries	34,574 03		
Stationery and office supplies	6,750 47		
Ottawa office expense	6,000 00		
Travelling	5,485 53		
Office rent	3,000 00		
Telephone and telegraph	2,571 11		
Legal fees	560 56		
Miscellaneous	9,233 92		
		68,175 62	
			1,518,459 43
Excess of revenue over expenditure, transferred to Unappropriated Surplus, Schedule II			$1,024,136 48

POLYMER CORPORATION LIMITED

(Incorporated under the Dominion "Companies Act, 1934" and Subject to "The Government Companies Operation Act")

Balance Sheet as at March 31, 1949

Assets

Cash on Hand and in Bank		2,762,824 26
Investments—		
Dominion of Canada Bonds, at par value		2,225,000 00
Accounts Receivable:		
Trade	2,475,665 61	
Claims (freight, etc.)	39,382 48	
		2,515,048 09
Advances and Deposits		15,576 58
Inventories, as determined and certified by the Management:		
Manufacturing and maintenance supplies (including coal $1,312,107.75), at cost	3,190,034 18	
Prime materials and intermediate products, at the lower of cost or prevailing market	1,067,318 63	
Finished products, at lowest prospective market (cost $1,053,118.18)	943,013 60	
		5,200,366 41
Deferred Charges:		
Maintenance work-orders in process	48,456 19	
Prepaid insurance, etc.	36,802 66	
		85,258 85
Fixed Assets, at cost—*less* depreciation, per Schedule I		36,829,058 55
		$49,633,132 74

Approved on behalf of the Board.

E. J. BRUNNING,
Director.

J. R. NICHOLSON,
Director.

Liabilities and Capital

Liabilities			
Accounts Payable and Accrued Charges		1,146,550 10	
Claims in Respect of Natural Rubber Operations (estimated)		1,250,000 00	
Receiver General of Canada:			
Duty, sales and excise taxes	26,115 68		
Employees' income tax	21,735 95		
Government employees' compensation insurance	9,478 59		
Unemployment insurance	6,282 19		
		63,612 41	
			2,460,162 51
Capital			
Shareholders:			
Capital Stock—			
Authorized—1,000 shares of no par value.			
Issued—34 shares, fully paid and held in trust for His Majesty in right of Canada		34 00	
Surplus—			
Unappropriated,			
Balance as at April 1, 1948	3,633,095 92		
Net profit for the year ended March 31, 1949, per Schedule II	403,542 65		
	4,036,638 57		
Reserved against possible reduction in values of prime materials and product inventories	250,000 00		
		4,286,638 57	
Dominion of Canada:			
Advances for capital purposes		42,886,297 66	
			47,172,970 23
			$49,633,132 74

I have examined the accounts of Polymer Corporation Limited for the year ended March 31, 1949, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

POLYMER CORPORATION LIMITED—*Continued*

SCHEDULE I

Fixed Assets as at March 31, 1949

	Cost	Provision for Depreciation	Cost *less* Depreciation
Land	178,879 93		178,879 93
Roads, sewers, water mains, outside lighting and other utilities	4,051,244 43	2,037,007 94	2,014,236 49
Buildings	9,997,066 79	2,513,612 89	7,483,453 90
Machinery and equipment	24,104,179 65	7,142,100 10	16,962,079 55
Steam, product and other pipe lines	13,400,107 29	4,167,286 95	9,232,820 34
Employee dwellings	213,484 44	36,415 30	177,069 14
Office furniture and equipment	188,814 13	52,431 39	136,382 74
Service automobiles and trucks	48,823 48	21,585 79	27,237 69
Security service, and other special equipment	68,060 61	45,083 15	22,977 46
	52,250,660 75	16,015,523 51	36,235,137 24
Capital work-orders in process	593,921 31		593,921 31
Totals	$ 52,844,582 06	$ 16,015,523 51	$ 36,829,058 55

SCHEDULE II

Statement of Profit and Loss for the year ended March 31, 1949

Sales:		
Rubber (outward freight and marketing allowances deducted)	16,374,241 76	
Other chemical products	3,457,253 00	
Steam, electricity and water	1,732,031 80	
		21,563,526 56
Deduct:		
Cost of Sales, per Schedule III	20,540,161 24	
Write-down of certain finished product inventories as at March 31, 1949, to lowest prospective market	110,104 58	
		20,650,265 82
		913,260 74
Other Revenues:		
Rental of equipment (depreciation deducted)	43,982 01	
Recoveries from suppliers and of sundry duties	34,143 60	
Interest on investments and bank deposits	28,258 73	
Cash discounts	18,066 71	
Miscellaneous	15,483 69	
Prior year's adjustments	5,968 46	
		145,903 20
		1,059,163 94
Deduct:		
Selling and Administrative Expenses—		
Salaries	162,320 54	
Travelling	31,792 78	
Office expenses	14,636 84	
Donations	13,435 90	
Consultants' fees	9,207 52	
Miscellaneous	15,307 54	
	246,701 12	
Research and Development (including salaries $168,023.45 and depreciation $48,239.73)	408,920 17	
		655,621 29
Net profit, transferred to Surplus Account		$ 403,542 65

POLYMER CORPORATION LIMITED—*Concluded*

SCHEDULE III

Statement of Cost of Sales for the year ended March 31, 1949

Opening inventories as at April 1, 1948:		
Intermediate products	587,714 37	
Finished products	1,018,749 31	
		1,606,463 68
Prime materials used		5,733,286 59
Process salaries and wages		1,282,421 10
Chemicals consumed		2,511,893 25
Cost of steam, electricity and water produced, used in direct processing operations or sold		3,439,584 96
Fuels used for processing		979,151 10
Plant overhead expenses—		
Salaries and wages	896,246 86	
General plant repairs and maintenance	245,484 20	
Contributions to employees' group insurance, and pension and retirement plans	170,894 41	
Workmen's compensation and unemployment insurance	51,455 36	
Miscellaneous	142,284 52	
		1,506,365 35
Process repairs, maintenance and alterations		1,314,334 02
Laboratory expenses (including salaries and wages, $424,154.82)		536,226 85
Containers, packages and shipping expenses		431,126 78
Provision for depreciation and obsolescence of plant and equipment		2,241,778 25
Management fees of operating agencies		349,658 08
Royalties		411,794 42
		22,344,084 43
Deduct: Closing inventories as at March 31, 1949:		
Intermediate products	750,805 01	
Finished products	1,053,118 18	
		1,803,923 19
Total, transferred to Schedule II		$ 20,540,161 24

Appendix 12

WAR ASSETS CORPORATION

(Incorporated, without share capital, under the Surplus Crown Assets Act)

Balance Sheet as at March 31, 1949

General Account

Assets			Liabilities and Capital			
Cash on Hand and in Bank		5,777,510 56	Liabilities			
Dominion of Canada Bonds, held for account of employees	20,300 00		Accounts Payable and Accrued Charges		412,972 25	
Deduct: Employees' deposits applicable thereto	9,203 03		Receiver General of Canada: Employees' Income Tax		5,888 46	
		11,096 97	Bank Loan (fully secured), re Dominion of Canada Bonds, acquired for account of employees		13,017 87	
Funds remitted to the Receiver General of Canada in excess of amount required under Section 15(2) of the Surplus Crown Assets Act (per Trust Account—contra)		166,129 71				431,878 58
Portion of 'Trust Accounts Receivable' retainable by the Corporation as authorized under Section 15(2b) of the Surplus Crown Assets Act		1,132,978 48	Capital			
Sundry Accounts Receivable		80,712 14	Government of Canada—Advances under Section 14 of the Surplus Crown Assets Act		1,085,000 00	
Deferred Charges and Prepaid Expenses		32,556 49	Capital Surplus, transferred from the predecessor Corporation, in accordance with Section 19(2) of the Surplus Crown Assets Act		250,000 00	
Land		2,615 83	Operating Surplus:			
			As at March 31, 1948	4,635,620 39		
			Add: Excess of Income over Expenses for the year, per Schedule I	801,101 21		
					5,436,721 60	
						6,771,721 60
		$ 7,203,600 18				$ 7,203,600 18

Receiver General of Canada—Trust Account

Accounts Receivable:			Liabilities			
Current (including Canadian Government departments and companies—$147,464.51)	762,003 05		Customers' Advance Payments and Deposits		1,726,534 16	
Deferred	40,621,043 83		Accounts Payable and Accrued Charges		900,756 94	
	41,383,046 88		Funds remitted to the Receiver General of Canada in advance (per General Account—contra)		166,129 71	
Deduct: Portion retainable by the Corporation (as above)	1,132,978 48					2,793,420 81
		40,250,068 40	Net Equity in the Trust Assets (including $354,837.06 advanced for the purchase of facilities from the United States Government) per Schedule II			37,632,078 30
Facilities Purchased from the United States Government, at cost		175,430 71				
		$40,425,499 11				$40,425,499 11

Approved on behalf of the Board.

H. R. MALLEY,
Director.

W. D. LOW,
Director.

I have examined the accounts of War Assets Corporation for the year ended March 31, 1949, and have obtained all the information and explanations I have required. The procedures and practices of the Corporation were not of such a nature as to permit establishing by examination of records maintained that all assets received for disposal had been fully accounted for.

Subject to the foregoing and the fact that the value of surplus Crown assets held for disposal is not reflected therein, the above Balance Sheet, is in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, and of its Trust, as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

WAR ASSETS CORPORATION—*Continued*

SCHEDULE I

Statement of Income and Expenses for the year ended March 31, 1949

Income			
Portion retainable by the Corporation from sales of—			
Surplus Crown Assets of the Dominion of Canada (10 per cent)	2,814,026 16		
Other surplus assets (after deducting adjustments of prior years)	*18,098 46*		
		2,795,927 70	
Other revenue		76 55	
			2,796,004 25
Expenses			
Administrative and office salaries		1,693,266 67	
Pension contributions		1,035 06	
Unemployment insurance		7,464 19	
Government employees' compensation insurance		2,225 20	
Death gratuities, employees'		638 88	
Travelling		63,019 76	
Executive expenses (including directors' travel expense, $624.30)		772 37	
Sundry administrative expenses		1,706 65	
Staff moving and living expenses		13,959 01	
Automobile expenses		4,319 21	
Local transportation		3,432 89	
Postage and excise stamps		10,363 20	
Telephones		63,760 38	
Telegrams		13,722 89	
Printing, stationery, office supplies, etc.		19,060 78	
Photographic supplies and expenses		580 80	
Subscriptions to publications		202 92	
Legal fees		1,236 55	
Building operating expenses, etc.		28,983 93	
Commissionaires' services		4,301 85	
Rent, heat, electricity and water		72,569 82	
Office furniture and fixtures		299 57	
Freight, express and cartage		13,721 01	
Packing and shipping		776 08	
Advertising and publicity		1,286 01	
Miscellaneous		1,339 55	
Recovered expenses		*29,142 19*	
			1,994,903 04
Excess of Income over Expenses, per Balance Sheet			$ 801,101 21

WAR ASSETS CORPORATION—*Concluded*

SCHEDULE II

Statement of Government of Canada Net Equity in the Trust Assets for the year ended March 31, 1949

Net Equity in the Trust Assets as at March 31, 1948 (including $545,669.12 advanced for the purchase of facilities from the United States Government)			47,411,744 17
Sales			
Surplus Crown Assets of the Dominion of Canada		30,493,183 75*	
Deduct:			
Direct charges for—			
Receiving, classifying, warehousing and maintaining surplus	1,382,649 53		
Recovering salvageable material from ammunition and explosives	337,561 96		
Terminating leases and restoring properties	296,817 35		
Freight and handling	129,442 17		
Demolishing, recovering salvage, and disposing of non-salvageable materials	82,877 79		
Finishing and assembling partly manufactured surplus	4,812 77		
Miscellaneous (including advertising, claims, etc.)	118,760 83		
		2,352,922 40	
		28,140,261 35	
Deduct:			
Portion retainable by the Corporation (10 per cent) as authorized, under Section 15 (2b) of the Surplus Crown Assets Act, by Order in Council P.C. 5859 of December 17, 1948		2,814,026 16	25,326,235 19
			72,737,979 36
Deduct:			
Remittances to the Receiver General of Canada for—			
Proceeds of sales (including advance payment of $166,129.71, per Balance Sheet)		34,751,292 83	
Reduction in advance for the purchase of facilities from the United States Government		190,832 06	
		34,942,124 89	
Loss on sale of United States facilities		163,776 17	35,105,901 06
Net Equity in Trust Assets at March 31, 1949, per Balance Sheet			$ 37,632,078 30

NOTE: * Includes interest and rental revenue.

Appendix 13

CANADIAN PATENTS AND DEVELOPMENT LIMITED

(Incorporated under the Dominion "Companies Act, 1934")

Balance Sheet as at March 31, 1949

Assets			Liabilities and Capital			
Cash in Bank		18,881 33	Employees Retirement Fund			600 10
Accounts Receivable		1,279 25	Capital—			
Interest Accrued		1,130 54	Shareholders—			
Investments:			Capital Stock:			
Dominion of Canada bonds at cost (Premium $2,793.75)		152,793 75	Authorized—10,000 shares of no par value.			
			Issued — 32 shares fully paid	32 00		
			Surplus as at March 31, 1949	73,452 77		
				73,484 77		
			National Research Council—Advances	100,000 00		
						173,484 77
		$ 174,084 87				$ 174,084 87

Approved on behalf of the Board.

E. R. BIRCHARD
Director.

C. J. MACKENZIE,
Director.

I have examined the accounts of Canadian Patents and Development Limited for the period ended March 31, 1949, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

Revenue and Expenditure Statement to March 31, 1949

Revenue		
Royalties, Licensing Agreements, etc.	81,547 24	
Income from Investments	3,412 76	84,960 00
Expenditure		
Administrative Expenses:—		
Salaries	10,915 00	
Travelling	123 70	
Printing and Stationery	223 69	
Unemployment Insurance	24 50	
Patent Expenses	75 00	
Miscellaneous	145 34	
		11,507 23
Surplus, as per Balance Sheet		$ 73,452 77

1948-49

PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

(including the Canadian Maritime Commission and the National Harbours Board)

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF TRANSPORT

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DEPARTMENT OF TRANSPORT

Pursuant to the provisions of the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 2526, June 8, 1948, the control and supervision of the Government Telegraph and Telephone Service, except the telephone exchange service for Government offices in and about Ottawa, were transferred to the Minister of Transport and the powers, duties and functions of the Minister of Public Works under the Telegraphs Act, transferred by P.C. 1929, April 29, 1948, from the Minister of Public Works to the Minister of Reconstruction and Supply, were further transferred to the Minister of Transport.

In accordance with the usual practice, the details of 1948-49 revenues and expenditures pertaining thereto are shown under this Department and, where comparative tables are used herein, the figures for 1947-48 are those which were reported in that fiscal year under the Department of Public Works.

Pursuant to the provisions of the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 2013, May 4, 1948, the powers, duties and functions vested in the Minister of Reconstruction and Supply under P.C. 529, February 10, 1948, or any other order or regulation, with respect to (*a*) the Civil Aviation, Meteorological and Radio Services of the Department of Transport and the control and supervision of such services, (*b*) the Radio Act, 1938, (*c*) the provisions of the Canada Shipping Act, 1934, relating to Radio Telegraph installations and (*d*) the Aeronautics Act and regulations made thereunder, were transferred to the Minister of Transport. Under the same authority, the powers, duties and functions transferred to the Minister of Reconstruction and Supply under P.C. 529 with respect to the Trans-Canada Air Lines Act, 1937, were to remain vested with that Minister but his designation under section 2 of the Aeronautics Act was revoked.

The above transfer involved no change in Part II of Public Accounts, 1949, as the details in respect of the above Services for 1947-48 were shown previously in this Section.

The following summaries and details of Revenues, Expenditures and Open Accounts do not include those of the Canadian Maritime Commission nor of the National Harbours Board which begin on pages Z—89 and Z—96 respectively.

The Balance Sheet of the Park Steamship Company Limited as at March 31, 1949, together with supporting schedules, is included as an appendix—see page Z—94.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:			
Expenditures—			
Ordinary	39,330,290 35		
Government Owned Enterprises—Deficits	37,685,862 25		
Demobilization and Reconversion	1,637,253 11		
		78,653,405 71	
Revenues—			
Ordinary	5,086,119 22		
Special Receipts	5,147,324 07		
		10,233,443 29	
			68,419,962 42
[8a] Non-Active Assets:			
(i) Capital Expenditures			
Railways	3,238,880 96		
Miscellaneous	15,234,685 23		
		18,473,566 19	
Capital Refunds			
Canals	64,145 26		
Miscellaneous	12,592 20		
		76,737 46	
			18,396,828 73
			86,816,791 15
(ii) Other (Credits)			
Canadian National (West Indies) Steamships Ltd.			*80,311 37*
Net Charge			$ 86,736,479 78

NOTE.—The status of accounts under Non-Active Assets above is shown on page Z—69.

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[1] Cash and Other Current Assets—			
(c) Working Capital Advances	1,584,240 42	445,619 08	2,029,859 50
[2] Loans to, and Investments in, Crown Agencies—			
(d) Railway and Steamship Companies	760,725,105 69	4,067,267 69	764,792,373 38
[3] Other Loans and Investments—			
(a) To Provincial and Municipal Governments	92,700 00	*8,537 88*	84,162 12
(d) Miscellaneous	2,818,368 71	160,015 56	2,978,384 27
	$765,220,414 82	$ 4,664,364 45	$769,884,779 27
LIABILITIES			
[9] Floating Debt—			
(d) Outstanding Cheques and Warrants	842 20	365 05	1,207 25
[10] Deposit and Trust Accounts—			
(c) Miscellaneous	1,179,406 06	*558,895 45*	620,510 61
[11] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	938,486 05	64,221 16	1,002,707 21
[13] Sundry Suspense Accounts	2,589,894 35	117,212 99	2,707,107 34
	$ 4,708,628 66	*$ 377,096 25*	$ 4,331,532 41

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Z—70 of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Return on Investments	149,816 27	147,676 40
B Privileges, Licences and Permits	2,929,391 15	1,581,139 76
C Proceeds from Sales	13,934 10	58,500 10
D Services and Service Fees	1,784,561 06	1,821,896 80
E Refunds of Expenditure	91,257 04	86,164 53
F Miscellaneous	117,159 60	82,201 40
Total Ordinary	5,086,119 22	3,777,578 99
Special Receipts and Other Credits—		
G Refunds of Previous Years' War and Demobilization Expenditures	15,860 93	527,231 38
H Miscellaneous War, Demobilization and Reconversion Revenues	5,131,463 14	12,329,735 55
I Non-Active Assets— Canadian National (West Indies) Steamships, Limited	80,311 37	255,979 48
Total Special Receipts and Other Credits	5,227,635 44	13,112,946 41
Capital Refunds—		
J Refunds of Previous Years' Expenditures	76,737 46	59,847 40

	1948-49	1947-48
Adjusting Entries—		
Capital Accounts—		
Airways and Airports (Airways Facilities, State of Michigan)		158,406 95
Non-Active Accounts		
Canadian National Railways Securities Trust Stock		1,885,469 41
Total Adjusting Entries		2,043,876 36
Grand Total	$ 10,390,492 12	$ 18,994,249 16

Details

Ordinary Revenue—		
A Return on Investments		
Recoveries under certain Railway Subsidy Acts Agreements		149,816 27
This amount, which was received from Railway Companies through the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements.		
B Privileges, Licences and Permits:		
Air Service—		
Radio operators: examination fees	1,254 50	
Radio station licence fees: aircraft, $7,749; amateur experimental, $14,378.20; commercial receiving, $230.50; experimental, $590.50; limited coast, $351; private commercial, $18,561; municipal police private commercial, $113; public commercial, $3,905; ship, $17,668; technical or training school, $25	63,571 20	
Aircraft landing fees: test flights, $3,586.65; commercial, $414,751.16; non-commercial, $8,404.26	426,742 07	
Private air pilots' certificates	2,822 00	
Aircraft registration certificates	4,461 00	
Airworthiness certificates	1,575 00	
Airport licences	570 00	
Rentals: land, $15,263.67; transmission line privileges, $568.96; living quarters, $133,386.25; car parking, $225.71; aircraft parking (outside including dead storage), $21,699.06; hangar storage space (including inside parking of itinerant aircraft and dead storage), $40,240.05; hangar (whole hangar or bay), $261,792.71; warehousing (other than aircraft), $8,273.62; office, shop and garage space, $287,202.71; restaurants and snack bars, $8,850.34; miscellaneous, $22,228.88	799,731 96	
Concessions: taxi, $29,897.13; restaurants and snack bars, $1,155.29; telephones, $2,684.71; gasoline and oil, $173,877.92; miscellaneous, $246.31	207,861 36	
Marine Service—		
Merchant seamen's identity certificates	3,033 25	
Masters and mates: examination fees	5,522 50	
Inspection of Register book fees	99 35	
Pilots' licence fees (pilotage)	246 00	
Rentals: water lots and lighthouse sites, $10,851.22; living quarters, $351..	11,202 22	
Canals Service—		
Rentals (Canals Revenue): land, $265,469.90; water power, $1,099,051.47; transmission line privileges, $23,200.08; living quarters, $9,879.64	1,397,601 09	
Passenger tolls	872 45	
Telephone concessions	257 28	
Board of Transport Commissioners—licences to ships	1,967 92	
		2,929,391 15
C Proceeds from Sales:		
Land and buildings, $368.85; publications, $4,968.12; miscellaneous, $8,597.13		13,934 10

D Services and Service Fees:

Air Service—		
Radio commercial message tolls:		
Department of Transport Operated Stations	150,879 61	
Marconi Operated Stations	51,053 74	
Net premium on foreign exchange transactions	14,394 92	
Government telegraph and telephone receipts	498,138 25	
Hangar heating	17,123 27	
Aircraft handling	1,547 87	
Air-ground radio service at airports	82,983 44	
Communication facilities (inter-office, tubes, etc.)	3,104 25	
Telephone service at airports	33,613 71	
Mess receipts	27,950 90	
Rental of equipment	14,262 04	
Power services	59,060 89	
Sundry services	18,834 82	
Marine Service—		
Harbour dues (net)	47,216 61	
Wharf rental and wharfage (net)	219,259 20	
Steamship inspection fees:		
Annual fees	147,709 45	
Incidental fees	31,433 10	
Engineers' fees	2,340 00	
Plans	2,782 00	
Measuring surveyors' fees	2,483 44	
Marine Service steamers	100 00	
Signal station dues	1,091 00	
Statements of sea service certificates	329 00	
Rental of equipment	14,400 50	
Sundry services	945 81	
Canals Service—		
Canals Revenue: winterage, $1,675.48; lying-in, $8,339.49; basin dues, $323.44; linesmen fees, $107,910; power, $21,142.82; trip let passes, $30; wharfage, $177,631.77	317,053 00	
Rental of equipment	6,731 72	
Sundry services	2,082 13	
Administration of Merchant Seamen's Compensation Act—		
Service and claim charge	15,051 55	
Sundry services	604 84	
		1,784,561 06

Radio Commercial message tolls: Department of Transport Operated Stations—This amount represents the revenue collected with respect to the handling of radio ship-to-shore and point-to-point messages via the Radio Marine and Airways Radio Range Stations operated by the Department.

Radio Commercial message tolls: Marconi Operated Stations—This amount represents the revenue earned with respect to the handling of radio ship-to-shore and point-to-point messages by certain Deparmental East Coast and Great Lakes radio stations operated by the Canadian Marconi Company, under subsidy. It was not taken into the operating account of these stations (see page Z—62) but credited to the Receiver General as revenue of the Department.

Government Telegraph and Telephone Service Receipts: This amount represents revenues earned by Departmental operated communication systems in different parts of Canada affording telegraph, telephone and radio communication service to the public.

Harbour dues—The remuneration and expenses of harbour masters amounting to $18,610.53, were paid from harbour dues revenue.

Wharf rental and wharfage—The remuneration of the wharfingers and certain expenses authorized for making the wharves serviceable, amounting to $92,128.04, were paid from wharf rental and wharfage revenue.

E	Refunds of Previous Years' Expenditures		91,257 04
F	Miscellaneous:		
	Fines: Canals rules and regulations, $750; Aeronautics Act, $1,756; Radio Act Regulations, $39,495.54; Canada Shipping Act, $10,031.22	82,032 76	
	Forfeitures: Canada Shipping Act	31,152 80	
	Sundry	3,974 04	
			117,159 60
	Total Ordinary		5,086,119 22
	Special Receipts—		
G	Refunds of Previous Years' War and Demobilization Expenditures		15,860 93
	This amount includes $6,960 received from the Government of the United States in settlement of claim of the Park Steamship Co. Ltd.		
H	Miscellaneous War, Demobilization and Reconversion Revenues:		
	Transfer representing the crediting hereto of the amount of advances held by Compensation Boards under Defence Projects, Departments of Transport and Reconstruction and Supply. The offsetting entry charges these advances to the statutory appropriation, Government Employees Compensation Act	131,396 64	
	Revenues received from the Government owned Park Steamship Co. Ltd.	5,000,065 50	
	Sundry	1 00	
			5,131,463 14
I	Non-Active Assets—Other (Credits)		
	Canadian National (West Indies) Steamships Ltd., portion of 1948 operating surplus of the company applied in reduction of Government loans for previous years' deficits		80,311 37
	Total Special Receipts and Other Credits		5,227,635 44
J	Capital Accounts—		
	Refunds of Previous Years' Expenditures:		
	St. Lawrence Canals (Beauharnois)	100 00	
	Trent River Navigation	903 50	
	Rideau Canal	250 00	
	Welland Canals	55,043 76	
	Welland Ship Canal	7,848 00	
	St. Lawrence River Improvements	2 41	
	Civil Aviation—Airways and Airports	10,179 74	
	Radio Aviation—Airways and Airports	2,410 05	
			76,737 46
	Grand Total		$10,390,492 12

Certified correct.

C. P. EDWARDS,
Deputy Minister of Transport for Air Services.

Certified correct.

J. C. LESSARD,
Deputy Minister of Transport.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
Z–13		Stat. Minister of Transport—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
Z–13	463 643	Departmental Administration	801,473 14	801,473 14	634,494 27

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditues
		ADMINISTRATION OF THE TRANSPORT ACT			
Z–14	Stat.	Salaries of the Board of Transport Commissioners for Canada	56,361 40	56,361 40	61,983 66
Z–14	464	Board of Transport Commissioners for Canada—Administration, Maintenance and and Operation	488,892 26	488,892 26	426,290 68
Z–14	Stat.	Railway Grade Crossing Fund	128,863 91	128,863 91	78,898 57
		CANALS SERVICE			
Z–15	465, 644, 466	Canals Service—Administration	71,388 46	71,388 46	47,460 53
Z–15	890, 645	Canals—Operation and Maintenance	3,705,924 30	3,705,924 30	3,215,905 43
Z–15	Stat.	Exchequer Court Awards (Williamsburg Canal)	6,405 25	6,405 25	
Z–16	467, 891	Canals—Construction and Improvements (Re-vote $51,000)	1,998,475 00	860,066 57	366,978 59
Z–20	468	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations	30,000 00	17,396 03	7,780 59
Z–20	469	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited	2,500 00	241 53	391 24
		MARINE SERVICE			
Z–20	470	Marine Service Administration	34,988 00	26,441 70	23,826 88
Z–20	471	Administration of Floating Equipment	31,561 65	31,561 65	25,925 94
Z–21	472	Nautical Service Administration	87,842 69	87,842 69	29,118 30
Z–21	473, 892	Marine Service Steamers, including Icebreakers —Maintenance, Operation and Repairs	2,889,790 00	2,738,007 05	2,460,795 01
Z–23	474, 893, 646	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers	3,561,884 00	3,509,483 93	2,902,299 82
Z–25	Stat.	Exchequer Court Awards (Aids to Navigation)	1,888 95	1,888 95	
Z–25	475	Agencies—Salaries and Office Expenses	362,879 42	362,879 42	307,215 58
Z–26	476	Maintenance and Repairs to Wharves	5,000 00	2,765 64	2,332 14
Z–26	477	To provide for breaking ice in Thunder Bay, Lake Superior and other points deemed advisable in the interests of navigation	30,000 00	30,000 00	30,000 00
Z–26	478	To provide for Canada's share of the cost of the North Atlantic Ice Patrol	20,000 00	15,646 00	26,229 27
Z–26	479, 894	Administration of Pilotage, including authority for temporary recoverable advances; contributions, and the operation and maintenance, as required, of necessary pilot vessels in certain Pilotage Districts	264,360 00		
		Less Advances	3,584 26		
			260,775 74	251,547 42	226,385 07
Z–27	480, 895	Life Saving Service, including rewards for saving life	197,285 00	69,668 84	63,694 28
Z–28	481	To provide subsidies for wrecking plants—Quebec and British Columbia	65,000 00	65,000 00	45,000 00
Z–28	482	Grants of $300 each to the Royal Arthur Sailors' Institute at Port Arthur, Ontario, and the Welland Canal Seamen's Institute	600 00	600 00	600 00
Z–28	483, 896, 647	*Miscellaneous Services relating to Navigation and Shipping	119,000 00	79,931 11	76,918 29
Z–29	648	*To provide for the repayment to a proper authority or to the Government of the United Kingdom of excepted expenses for distressed seamen left behind out of Canada	1,900 00	1,900 00	
Z–29	484, 649	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines	290,373 61	290,373 61	238,021 48

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		MARINE SERVICE—*Concluded*			
Z–29	485	Marine Signal Service	132,717 00	128,503 39	119,694 84
Z–30	486, 650	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of Administration—Capital	3,698,600 00	3,674,761 07	2,489,585 87
Z–30	487	River St. Lawrence Ship Channel—Administration, Operation and Maintenance	495,278 00	481,611 13	250,345 17
Z–30	488	To provide towards the construction of a service vessel for the Eastern Arctic Patrol—Capital	1,100,000 00	275,303 87	482,415 58
Z–31	489, 897	To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the East Coast (Estimated cost, $1,800,000)—Capital	1,100,000 00	476,731 46	11,500 00
Z–31	490, 898	To provide towards the construction of a Lightship for the port of Saint John, N.B. (Estimated cost, $850,000)—Capital	550,000 00	3,339 47	
Z–31	491	To provide for the construction of a general service workboat to be operated out of Parry Sound, Ont. Agency—Capital	30,000 00	440 66	
Z–31	492, 899	To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the West Coast (Estimated cost, $700,000)—Capital	200,000 00	843 10	
		RAILWAY SERVICE			
Z–31	497	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department	64,000 00	63,383 95	51,765 31
Z–32	498	Hudson Bay Railway—Construction and Improvements—Capital	88,000 00	4,705 39	
Z–32	499	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1949, not exceeding	500,000 00	399,543 98	266,363 92
Z–32	500, 901	Prince Edward Island Car Ferry and Terminals—Construction and Improvement of Terminal Facilities — Capital (Revote $1,360,000)	4,147,000 00	2,689,084 39	2,635,320 01
Z–32	902	To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service—Capital	534,178 00	467,898 90	1,065,000 00
Z–33	501	Strait of Canso—Transportation improvements and facilities—Capital (Revote $250,000)	500,000 00	52,192 28	
Z–33	903	Canadian Government Railways—Construction and improvements of drainage works at Fairview Subway, Halifax, N.S.—Capital	25,000 00	25,000 00	109,160 19
		Maritime Freight Rates Act—			
Z–33	502, 904, 653	*Canadian National Railway Company	5,357,571 80	5,357,571 80	4,141,529 39
Z–34	503, 905, 654	*Various Other Railway Companies	1,248,486 22	1,248,486 22	948,646 61
		GOVERNMENT EMPLOYEES' COMPENSATION			
Z–34	504	Administration of the Government Employees' Compensation Act	57,521 00	56,997 44	55,960 23
Z–34	Stat.	Payments of Compensation respecting Government Employees	668,299 75	668,299 75	864,520 99
		PENSIONS AND OTHER BENEFITS			
Z–37	505, 655	*Compassionate Allowance—Widow of the late E. J. McCoskrie	590 00	590 00	480 00
Z–37	506, 906	*Pensions to former pilots	2,900 00	2,758 06	2,475 00

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		PENSIONS AND OTHER BENEFITS—*Concluded*			
Z–37	507	*Railway Employees' Provident Fund	17,500 00	16,642 51	17,589 92
Z–37	907	*Payment of an annuity to Colonel J. A. Cross, former Chief Commissioner, Board of Transport Commissioners	3,600 00	3,600 00	
Z–37	Stat.	Gratuities to families of deceased employees	10,642 50	10,642 50	10,281 32
		AIR SERVICE			
Z–37	508	Air Transport Board—Salaries and Office Expenses	154,297 00	146,984 14	134,028 66
Z–38	509 908	Air Service Administration	106,800 00	83,048 35	13,699 15
		Civil Aviation Division			
Z–38	510 909	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder	586,663 00	583,908 97	490,810 63
Z–38	511 910	Airways and Airports— Construction and Improvements, including Radio facilities; and to authorize commitments against future years in the amount of $452,000 (Revote $3,426,950)—Capital.	13,224,976 00	10,406,531 19	9,203,310 46
Z–54	Stat.	Exchequer Court Awards—Capital	33,355 30	33,355 30	
Z–55	512 911	Operation and Maintenance— Civil Aviation Services	3,650,590 00	3,326,908 84	2,854,835 89
Z–55	513 912	Radio Aviation Services	3,909,975 00	3,446,427 43	3,136,420 79
Z–56	514 913	Airway and Airport Traffic Control	994,639 00	903,408 68	759,165 91
Z–57	515 914	Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates	60,000 00	60,000 00	30,000 00
Z–57	915	Contributions, subject to the approval of the Governor in Council, to assist municipalities to improve existing airports, the sites of which have been provided by such municipalities	164,000 00	25,000 00	
Z–57	916	To authorize contribution to Trans-Canada Air Lines for improvements to airways facilities at Kinross Airport, adjacent to Sault Ste. Marie, Michigan, on the Great Lakes Route, not exceeding	19,000 00	19,000 00	
Z–57	917	*Contribution to the State of Michigan, U.S.A. towards the cost of operation and maintenance of certain airways facilities at Houghton and Grand Marais, Michigan, U.S.A.	137,490 00	20,000 00	58,950 15
Z–57	656	Contribution to the International Civil Aviation Organization as Canada's portion of the financial assistance to the Government of Iceland in respect of the provision, operation and maintenance of certain Air Navigation Services	122,000 00	122,000 00	
		Meteorological Division			
Z–60	516 918	Meteorological Services	4,840,315 00	4,183,475 27	3,748,679 57
		Radio Division			
Z–61	517 919	Administration of the Radio Act and Regulations	703,677 00	638,586 14	407,816 04
Z–62	518 920	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance	1,551,243 00	1,467,091 98	1,166,021 08
Z–63	519	Suppression of Radio Interferences	321,291 00	294,551 54	238,786 75
Z–64	520 657	Issue of Radio Receiving Licences—(Transport Department only)	611,918 76	611,918 76	570,505 55

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		AIR SERVICE—*Concluded*			
		Telegraph Branch			
Z-64	380	Branch Administration	46,375 00	37,584 57	39,557 26
		Telegraph and Telephone Services, Operation and Maintenance			
Z-64	383, 850	Lower St. Lawrence and Maritime Provinces	185,000 00	175,480 69	186,801 00
Z-65	384	Alberta and Saskatchewan	149,554 00	137,408 94	121,200 23
Z-65	385	Division Superintendent's Office—Vancouver	42,100 00	35,342 79	35,259 44
Z-65	386	British Columbia and Yukon	738,233 74	738 233 74	623,507 59
Z-65	387, 851	Telegraph and Telephone Services Generally	7,000 00	6,369 97	4,287 23
		Telegraph and Telephone Services, Construction and Improvements			
Z-66	388	Cable for Bay of Fundy District (Revote)	28,000 00	304 34	
Z-66	389	For the purchase of the portion of the Pacific Communication System taken over by the Dominion Government (Revote)	75,000 00	150 00	38,150 68
Z-66	390	Purchase and installation of submarine cable to connect Shippigan and Miscou Islands with the mainland (Revote)	11,000 00		
Z-66	391, 857	Extension of Telephone Lines in Matapedia—Matane County, Que	14,020 00	13,788 39	11,504 50
Z-66	852	Alert Bay—Kelsey Bay, B.C.—Improvements to telephone line	5,000 00		
Z-66	853	Ashcroft—150 Mile House, B.C.—Improvements to telephone line	23,000 00		
Z-66	854	Chatham—Escuminac, N.B.—Improvements to telephone line	20,000 00	2,940 59	
Z-66	855	Boularderie Island—To purchase and deliver telegraph poles subject to agreement with local telephone companies to take over and undertake future maintenance of line	8,000 00	6,992 60	
Z-66	856	Quesnel, B.C.—Purchase of Quesnel Telephone System	8,000 00		
Z-67	858	Dawson Creek—Pouce Coupe, B.C.—Telephone Lines—Improvements	96,500 00	26,854 66	
Z-67	859	Port Alberni—Bamfield, B.C.—Addition to Telegraph and Telephone facilities	45,000 00	26,371 01	
Z-67	860	Port Renfrew—Shawnigan Lake, B.C.—Telephone Line	45,700 00	17,856 41	
Z-67	861	Quesnel—Baker Creek, B.C.—Telephone Line	9,000 00	8,928 97	
Z-67	862	Smithers, B.C.—Purchase of Telephone Exchange	2,500 00		
Z-67	863	St. Cyprien—Ste. Justine, Que.—Telephone Line—Repairs and improvements	3,200 00	2,426 59	
		GENERAL			
Z-67	658	Expenses of the Royal Commission on National Transportation	10,000 00	7,664 40	
		DEMOBILIZATION AND RECONVERSION			
Z-13	521	Director of Merchant Seamen	19,500 00	16,208 26	287,285 66
Z-14	522, 659	Acquisition of Properties in Canada for U.S. Authorities	21,250 00	17,116 92	56,363 06
		MARINE SERVICE			
Z-21	523	Nautical Service	71,300 00	20,194 29	85,209 64
Z-21		Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance)	293 99	293 99	
		RAILWAY AND STEAMSHIP SERVICE			
Z-34	524	Degaussing of Vessels	5,000 00	.....	24 90
Z-34	526	Steep Rock Mines—Subsidy	240,000 00	136,553 43	240,536 92

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		AIR SERVICE			
		Civil Aviation Division			
		Airways and Airports—			
Z–58	527, 921	Operation and Maintenance of Municipal and Other Airports	494,561 00	444,426 33	415,882 87
Z–58	528, 922	Care, Operation and Maintenance of Royal Canadian Air Force Airfields transferred to the Department of Transport	542,568 00	442,067 21	372,853 47
Z–59	529	North East (Crimson) Staging Route—Maintenance of Airfields	23,589 00	18,261 80	32,741 49
		Northwest Communication System—			
Z–59	530	Additions and Betterments, including transport equipment—Capital	513,780 00	363,379 11	213,177 99
Z–59	531	*Operating Deficit—fiscal year 1948-49	728,412 00	233,356 40	293,463 50
		Canadian Government Trans-Atlantic Air Service—			
Z–59	923	To provide for the payment of amounts due to the United Kingdom Government for the construction, supply, and installation of Rolls Royce power plants in certain aircraft used in the Canadian Government Trans-Atlantic Air Service	321,984 31	308,774 48	
		GOVERNMENT OWNED ENTERPRISES			
		DEFICITS			
		Prince Edward Island Car Ferry and Terminals			
Z–68	557, 660	*Deficit in Operation—Calendar Year 1948	1,219,880 75	1,219,880 75	931,855 96
		Canadian National Railways			
Z–68	661	*Deficit—Calendar Year 1948, Canadian National Railways, exclusive of Eastern Lines: 19,244,635 35; Eastern Lines: 14,288,105 77	33,532,741 12	33,532,741 12	15,885,194 28
		Trans-Canada Air Lines			
Z–68	662	*Deficit—Calendar Year 1948, Trans-Canada Air Lines: 1,183,022 16; Trans-Canada (Atlantic) Limited: 1,750,218 22	2,933,240 38	2,933,240 38	1,369.678 30
		Expenditures: from Appropriations not required for 1948-49			2,440,490 61
			$109,227,450 40	$97,126,971 90	$71,331,237 18

* Complete title is shown in the following details.

NOTE.—Vote 525 (Steep Rock Mines, Limited) $256,900 was in connection with authorization for an investment by the Government of Canada and consequently the amount is not included in the above statement. Details of the relevant transactions will be found under Other Loans and Investments—Miscellaneous (see Open Account further on in this section).

Comparative Summary by Classification of Expenditures

	1948-49 Appropriations	1948-49 Expenditures	1947-48 Expenditures
Ordinary	43,328,240 55	39,330,290 35	29,577,109 49
Capital	25,744,889 30*	18,473,566 19	15,655,975 10
Government Owned Enterprises	37,685,862 25	37,685,862 25	18,186,728 54
Demobilization and Reconversion	2,468,458 30**	1,637,253 11	5,867,547 69
	109,227,450 40	97,126,971 90	69,287,360 82
Adjusting Entries			2,043,876 36
	$109,227,450 40	$ 97,126,971 90	$ 71,331,237 18

*Including $513,780 voted under Demobilization and Reconversion.
**Excluding provision for advances of $256,900 (see Other Loans and Investments—Miscellaneous, further on in this section).

Salary of Minister, Hon. Lionel Chevrier, Salaries Act, c. 24, 1944.....$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....$ 2,000 00

Hon. Lionel Chevrier received travelling expenses of $1,600 which were charged to Vote 463.

Votes 463 and 643 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	621,581 00	609,405 60	609,405 60
Allotted from Vote 85, Salaries, etc.	85,803 14	85,803 14	85,803 14
Allowances	3,468 00	598 33	598 33
Telegrams, Telephones and Postage	9,820 00	11,141 61	11,141 61
Printing, Stationery and Office Equipment	42,500 00	49,000 00	49,000 00
Travelling Expenses	15,710 00	27,993 43	27,993 43
Sundries—Miscellaneous and Unforeseen Expenses: To provide for any special investigations or examinations that may be required in connection with matters administered by the Department, legal expenses, arbitration proceedings, advice and assistance of experts, damages, and for general office expenses not otherwise provided for	22,591 00	17,531 03	17,531 03
	$ 801,473 14	$ 801,473 14	$ 801,473 14

As at March 31, 1949, there were 312 salaried employees being paid from this vote, of whom 109 were permanent and 203 temporary.

The Canadian National Railways was reimbursed for the salaries of the following employees on loan to the Department: W. R. Leavitt, $4,826.04; B. S. Liberty, $1,330.05 (to July 1). W. R. Leavitt received travelling expenses of $2,601.89.

Vote 521 Director of Merchant Seamen

	Estimates	Allotments	Expenditures
Temporary Assistance	4,104 00	4,104 00	3,839 98
Travelling Expenses	1,196 00	1,196 00	303 05
Printing, Stationery and Office Equipment	600 00	600 00	40 43
Telegrams, Telephones and Postage	600 00	600 00	258 06
Vocational Training	5,000 00	6,900 00	6,824 68
Special Bonus	5,000 00	3,100 00	2,874 85
Sundries	3,000 00	3,000 00	2,067 21
	$ 19,500 00	$ 19,500 00	$ 16,208 26

This vote was provided to continue payment of certain benefits to eligible merchant seamen and for administration expenses in respect of the termination of the war activities of this office.

As at March 31, 1949, there were 2 temporary salaried employees being paid from this vote.

Votes 522 and 639	**Acquisition of properties in Canada for U.S. Authorities**	21,250 00
	Expenditures	$ 17,116 92

This vote was provided for the cost of acquisition by purchase, lease or rental of properties in Canada required by the United States authorities.

The Canadian National Railways received $16,554.92 for rental of properties at Prince Rupert, B.C.

ADMINISTRATION OF THE TRANSPORT ACT

Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S., as amended ..... $ 56,361 40

Vote 464 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation

		Estimates	Allotments	Expenditures
	Salaries	401,916 00	390,108 26	390,108 26
	Allotted from Vote 85, Salaries, etc.	25,156 26	25,156 26	25,156 26
	Allowances	660 00		
	Travelling Expenses	25,000 00	33,059 85	33,059 85
	Telegrams, Telephones and Postage	1,200 00	1,390 14	1,390 14
A	Printing, Stationery and Office Equipment	13,000 00	23,600 00	23,600 00
	Materials and Supplies	1,000 00	858 02	858 02
	Repairs and Upkeep of Equipment	4,000 00	1,485 24	1,485 24
B	Official Reporting, including amount of Reporting Contract	12,000 00	11,612 44	11,612 44
	Sundries	4,960 00	1,622 05	1,622 05
		$ 488,892 26	$ 488,892 26	$ 488,892 26

As at March 31, 1949, there were 144 salaried employees being paid from this vote, of whom 100 were permanent and 44 temporary.

A An amount of $2,000 was paid to the Canada Law Book Co., Ltd., Toronto, as a contribution towards the cost of publication of reports of the principal decisions of the Board in *Canadian Railway and Transportation Cases*, Volumes 61 and 62.

B R. Butcher, Toronto, received $11,444.44.

Railway Grade Crossing Fund—Railway Act, c. 170, R.S. (as amended) ..... $ 128,863 91

This amount covers expenditures, as authorized by the Board of Transport Commissioners for Canada for the protection, safety and convenience of the public in respect of highway crossings of railways at rail level.

On March 31, 1948, the balance available for future expenditures under various statutory authorities and parliamentary appropriations was $634,807.93. By an Act to amend the Railway Act, c. 27, 1948, a further sum of $500,000 each year for 9 consecutive years from April 1, 1948, is to be appropriated and set apart from the Consolidated Revenue Fund of Canada for the above purpose. The balance at March 31, 1949, available for future expenditures was, therefore, $1,005,944.02.

Payments were made to: Province of British Columbia, Department of Public Works, $21,320.26; Canadian National Railways, $53,063.23; Canadian Pacific Railway Co., $45,007.28; Chesapeake & Ohio Railway, $690; Dominion Atlantic Railway, $1,371.47; County of Frontenac, Ontario, $1,366.67; Grand River Railway Co., $2,069.97; Great Northern Railway Co., $360; County of Hastings, Ontario, $21.67; Rural Municipality of Manitou Lake, Sask., $363.60; New York Central Railroad Co., $428.42; Quebec Central Railway Co., $1,634.91; Toronto, Hamilton & Buffalo Railway Co., $1,166.43.

CANALS SERVICE

Votes 465 and 644 Canals Service—Administration

	Estimates	Allotments	Expenditures
Salaries	55,088 00	54,482 74	54,482 74
Allotted from Vote 85, Salaries, etc.	6,888 46	6,888 46	6,888 46
Allowances	228 00		
Travelling Expenses	4,700 00	5,607 02	5,607 02
Telegrams and Telephones	2,400 00	2,169 44	2,169 44
Printing, Stationery and Office Equipment	1,600 00	1,600 00	1,600 00
Sundries	484 00	640 80	640 80
	$ 71,388 46	$ 71,388 46	$ 71,388 46

As at March 31, 1949, there were 16 salaried employees being paid from this vote, of whom 13 were permanent and 3 temporary.

Votes 466, 890 and 645 Canals—Operation and Maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	2,642,556 00	2,661,725 78	2,661,725 78
	Allotted from Vote 85, Salaries, etc.	366,706 30	366,706 30	366,706 30
	Allowances	20,525 00	11,065 88	11,065 88
	Travelling Expenses	24,205 00	28,364 67	28,364 67
	Telegrams, Telephones and Postage	11,577 00	11,457 10	11,457 10
	Printing, Stationery and Office Equipment	11,135 00	12,037 98	12,037 98
	Materials and Supplies	402,792 00	391,543 73	391,543 73
	Rentals—Land and Equipment	11,343 00	12,185 46	12,185 46
	Repair and Maintenance of Equipment	15,255 00	22,241 05	22,241 05
	Repair and Upkeep of Buildings, Works and Structures	35,970 00	40,112 15	40,112 15
	Freight, Express and Cartage	9,870 00	9,274 49	9,274 49
	Light, Power and Water	72,823 00	71,207 96	71,207 96
A	Bridge Operation by Contract	41,214 00	48,505 11	48,505 11
	Professional and Special Services	2,495 00	4,528 65	4,528 65
	Sundries	37,458 00	14,967 99	14,967 99
		$3,705,924 30	$3,705,924 30	$3,705,924 30

As at March 31, 1949, there were 960 salaried employees being paid from this vote, of whom 787 were permanent and 173 temporary.

A Payments were made to the Canadian National Railways to cover the costs of operation and maintenance of certain railway bridges over the Murray, Trent and Welland Canals.

A summary of the expenditures from this vote by canals follows Vote 467, Canals—Construction and Improvements.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S. (Canals—Operation and Maintenance—Williamsburg Canal) ..... $ **6,405 25**

Genevieve Crobar, Ogdensburg, N.Y., was paid $5,544.30, plus cost of action fixed at $860.95, for personal injuries received in an accident between a motor vehicle, the property of the Crown, and one owned by Donald McIntosh in which she was a passenger.

Votes 467 and 891 Canals—Construction and Improvements

	Estimates	Allotments	Expenditures
Acquisition of Land and/or Construction of Buildings, Works and Structures (including improvements, renewals and replacements)	1,723,350 00		
St. Peters Canal, N.S.			
One pair creosoted lock gates		19,000 00	14,551 88
Make surveys and experimental repairs in entrance walls, prepare plans and specifications for rehabilitation of entrance to canal		15,000 00	1,237 57
		34,000 00	*15,789 45*
Quebec Canals			
Carillon Canal			
Repairs to Carillon dams		36,200 00	36,196 64
Lachine Canal			
Rehabilitation of Lock No. 1		27,500 00	26,974 69
Stabilize and anchor south wall Lock No. 1		14,880 00	13,650 82
Field surveys, test borings and preparation of plans and specifications in connection with improved Montreal Street crossings of Lachine Canal—Atwater Street, Montreal Crossing		10,000 00	9,224 08
St. Remi Tunnel		872,000 00	
A Build guard lock above Lock No. 5		134,005 38	107,300 32
Unwatering canal for inspection and repairs		40,815 00	40,423 32
B Steel gates for Lock No. 5 (final estimate)		20,326 99	20,326 99
Projects under $5,000		6,285 00	6,172 28
		1,125,812 37	*224,072 50*
St. Ours Canal			
Filling and grading property near St. Ours Lock		2,000 00	1,919 64
Soulanges Canal			
Install steel hollow quoins lower gates Lock No. 1		2,995 00	2,995 00
Rebuild derrick scow		18,500 00	18,464 79
		21,495 00	*21,459 79*
Ontario-St. Lawrence Canals			
Replacing hull and repairs to boiler and engine—Steamer *W. A. Bowden*		14,500 00	14,500 00
Cornwall Canal			
2 sets remote control gates		12,000 00	11,920 31
Widen canal prism		11,200 00	4,437 09
Extend booms—south bank		17,000 00	16,996 21
Repairs and rehabilitation of dry dock		15,000 00	2,057 70
Replace obsolete lock gate and valve operating machinery with remote control electrically operated machinery—one lock		12,000 00	
Prolong life of northwesterly entrance wall above Lock No. 17		8,000 00	7,726 86
Projects under $5,000		4,000 00	4,000 00
		79,200 00	*47,138 17*
Murray Canal, Ont.			
Electrify 2 bridges—New Brighton and Carrying Place		6,000 00	1,598 60
Rideau Canal, Ont.			
Continue rehabilitation of canal wall—Ottawa		25,000 00	24,354 99
Replace worn out swing bridge at Chaffey's Locks		19,000 00	3,044 93
Projects under $5,000		8,000 00	7,900 00
		52,000 00	*35,299 92*
Sault Ste. Marie Canal, Ont.			
Renew timber walings		7,650 00	586 31
Cut-off wall at head of lock		4,475 00	
		12,125 00	*586 31*

	Estimates	Allotments	Expenditures
Trent Canal, Ont.			
Rebuild one dam Lovesick Lake		17,500 00	17,500 00
C Rehabilitate Pivot Pier Bridge—Chemong Lake		22,000 00	20,411 00
Spare lock gates Fenelon Falls		6,500 00	2,868 96
Contribute to Reconstruction Bridge 47 Gamebridge		25,000 00	
Sidewalk, Rosedale Swing Bridge		3,400 00	2,833 89
Floating wharf Port Severn		2,800 00	2,514 02
Projects under $5,000		3,700 00	3,215 98
		80,900 00	*49,343 85*
Welland Canals, Ont.			
Improve drainage of lands		41,800 00	
Stabilize banks of Welland Ship Canal		2,662 00	2,661 72
Steel stop logs—supply weir at Humberstone		5,000 00	4,514 40
Straighten roadway—Port Dalhousie		7,000 00	
D Slide removing silt		141,488 00	108,455 87
Gate anchorage, jaw assemblies		10,800 00	10,437 68
Drainage of lands adjacent to Feeder Canal		23,400 00	
E Complete enlargement of pondage of Lock No. 7		13,000 00	11,782 58
Projects under $5,000		3,000 00	2,950 00
		248,150 00	*140,802 25*
Total Acquisition of Land and/or Construction of Buildings, etc.	*1,723,350 00*	*1,712,382 37*	*588,707 12*
Acquisition of Equipment (including improvements, renewals and replacements)	275,125 00		
Quebec Canals			
Chambly Canal—items under $5,000		1,600 00	1,392 30
Dredging Fleet—new floating derrick		75,000 00	75,000 00
Lachine Canal			
Double drum hoist with gas motor		5,162 60	5,162 60
Dominion hoist crowd shovel		13,787 44	12,927 00
Tractor—crawler type		10,332 59	10,332 59
Items under $5,000		3,875 00	3,869 80
		33,157 63	*32,291 99*
Soulanges Canal			
Replace Tug *Carillon*		36,635 00	36,579 60
Items under $5,000		11,000 00	7,665 45
		47,635 00	*44,245 05*
Ontario-St. Lawrence Canals			
Cornwall Canal			
Items under $5,000		6,500 00	6,208 05
Sault Ste. Marie Canal			
Truck—5 ton		5,525 00	5,516 80
Items under $5,000		1,500 00	
		7,025 00	*5,516 80*
Trent Canal			
Caterpillar tractor		8,500 00	7,925 00
One 45 foot tug		34,000 00	33,834 14
Items under $5,000		10,500 00	10,380 13
		53,000 00	*52,139 27*
Welland Canals			
Air compressor		6,800 00	
Universal milling machine		8,260 88	8,259 94
Shovel dragline—clamshell crane		17,250 13	17,250 13
Caterpillar diesel tractor with bulldozer blade		11,765 00	11,765 00
Improvements to Tug *Jalobert*		7,200 00	6,700 93
Items under $5,000		10,898 99	10,589 99
		62,175 00	*54,565 99*
Total Acquisition of Equipment	*275,125 00*	*286,092 63*	*271,359 45*
	$1,998,475 00	$1,998,475 00	$ 860,066 57

A A contract on a lump sum and unit price basis amounting to $103,792 was awarded to the Foundation Company of Canada, Ltd., for the extension of Lock No. 5, Lachine Canal, to provide for a set of guard gates. Payment in full was made in the current year.

B The Dominion Bridge Co., Ltd., completed a contract for the supply, delivery and erection of two steel regulating gates for weir of old Lock No. 5, Lachine Canal, and was paid a total of $31,126.99, including $20,326.99 paid in 1948-49.

C A contract on a lump sum basis amounting to $4,140 was awarded to R. A. Blyth, Toronto, for dismantling a steel swing span on the Welland Canal near St. Catharines, Ont., and transporting and re-erecting this span at the east end of the Causeway on Lake Chemong, Trent Canal, near Peterborough, Ont. Payments in the current fiscal year were $3,350.

D The J. P. Porter Company, Ltd., Montreal, completed a contract for the removal by hydraulic suction dredging of silt deposits from the channel of the Welland Ship Canal and was paid $104,320.98.

E A contract on a unit price and lump sum basis amounting to $135,000 was awarded to C. A. Pitts General Contractor Ltd., for the enlargement of Pondage at Lock No. 7, Welland Ship Canal, in the vicinity of Locks Nos. 21 and 22, Third Welland Canal and for the construction of a flushing culvert to Beaver Dams Creek culvert, Welland Canal. Payments in the current year were $25,733.21, of which $15,847 was contributed by the Hydro-Electric Power Commission of Ontario (see Open Accounts further on in this section). Payments to date amounted to $131,269.28.

The following is a comparative statement of expenditures by Canals, etc., chargeable to Appropriations for Canals—Operation and Maintenance, and Canals—Construction and Improvements.

	1948–49			1947–48		
	Operation	Maintenance	Improvements	Operation	Maintenance	Improvements
Murray Canal, Ont.	13,853 61	7,243 09	1,598 60	9,480 45	3,234 61	59,929 12
Ontario—St. Lawrence Canals Headquarters	50,985 49	16,020 96	14,500 00	41,099 50	13,035 50	
Cornwall Canal	147,801 80	131,391 96	53,346 22	135,600 17	105,144 71	9,575 91
Williamsburg Canal	103,351 23*	52,458 46		86,680 66	39,031 05	5,024 70
St. Peters Canal (N.S.)	23,663 75	3,356 06	15,789 45	21,328 83	2,387 08	6,527 04
Quebec Canals Headquarters	46,722 04			43,370 02		
Carillon and Grenville Canals	61,244 54	47,689 92	36,196 64	51,185 23	98,940 65	
Chambly Canal	70,726 07	60,391 33	1,392 30	63,722 11	51,416 44	
Dredging Fleet	19,168 46	28,235 02	75,000 00	26,652 03	22,295 97	7,953 86
Hungry Bay Dyke		3,930 60			5,078 79	
Lachine Canal	304,371 15	274,644 91	256,364 49	261,871 83	197,613 31	17,214 56
St. Anne's Lock	10,261 86	8,923 77		9,439 27	5,999 51	
St. Ours' Lock	9,285 84	5,201 45	1,919 64	9,064 72	6,433 97	
Soulanges Canal	111,395 90	133,337 99	65,704 84	107,143 55	91,889 92	12,158 99
Rideau Canal, Ont.	178,047 15	166,444 80	35,299 92	152,681 65	118,852 91	41,459 51
Sault Ste. Marie Canal, Ont.	65,035 22	46,567 31	6,103 11	64,199 41	32,747 68	977 27
Trent Canal, Ont.	263,837 11	139,186 19	101,483 12	229,463 01	90,906 07	59,684 28
Welland Canals, Ont.	689,586 59	417,967 92	195,368 24	618,974 61	398,940 21	146,473 35
	$2,169,337 81	$1,542,991 74	$860,066 57	$1,931,957 05	$1,283,948 38	$366,978 59

* Including Exchequer Court Award, $6,405.25.

Vote 468 To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations

	Estimates	Allotments	Expenditures
Temporary Assistance	10,000 00		
Travelling Expenses	4,000 00	4,000 00	2,334 55
Printing, Stationery and Office Equipment	6,500 00	6,500 00	1,545 38
Materials and Supplies	1,000 00	1,000 00	271 00
A Sundries	8,500 00	18,500 00	13,245 10
	$ 30,000 00	$ 30,000 00	$ 17,396 03

A Includes payment of $11,017.32 to Surveyer, Nenniger and Chenevert, Montreal, for engineering services.

Vote 469 To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited

	Estimates	Allotments	Expenditures
Temporary Assistance	500 00	500 00	
Travelling Expenses	1,000 00	1,000 00	341 53
Materials and Supplies	500 00	500 00	
Sundries	500 00	500 00	
	$ 2,500 00	$ 2,500 00	$ 341 53

MARINE SERVICE

Vote 470 Marine Service Administration

	Estimates	Allotments	Expenditures
Salaries	15,068 00	16,170 00	16,086 53
Allowances	120 00		
Travelling Expenses	1,000 00	3,750 00	2,896 59
Telephones, Telegrams and Postage	900 00	688 00	468 50
Printing, Stationery and Office Equipment	300 00	800 00	495 76
Representation at the Safety of Life at Sea Convention	17,500 00	13,480 00	6,460 93
Sundries	100 00	100 00	33 39
	$ 34,988 00	$ 34,988 00	$ 26,441 70

As at March 31, 1949, there were 4 permanent salaried employees being paid from this vote.

Vote 471 Administration of Floating Equipment

	Estimates	Allotments	Expenditures
Salaries	21,483 00	22,244 29	22,244 29
Allotted from Vote 85, Salaries, etc.	1,881 65	1,881 65	1,881 65
Travelling Expenses	3,500 00	2,742 22	2,742 22
Telegrams and Telephones	4,000 00	3,945 53	3,945 53
Printing, Stationery and Office Equipment	200 00	600 00	600 00
Sundries	497 00	147 96	147 96
	$ 31,561 65	$ 31,561 65	$ 31,561 65

As at March 31, 1949, there were 9 salaried employees being paid from this vote, of whom 4 were permanent and 5 temporary.

Vote 472 Nautical Service Administration

	Estimates	Allotments	Expenditures
Salaries	65,444 00	70,166 07	70,166 07
Allotted from Vote 85, Salaries, etc.	10,652 69	10,652 69	10,652 69
Allowances	1,020 00		
Printing, Stationery and Office Equipment	2,000 00	3,020 00	3,020 00
Travelling Expenses	4,500 00	1,564 68	1,564 68
Telegrams, Telephones and Postage	1,200 00	892 64	892 64
Sundries	3,026 00	1,546 61	1,546 61
	$ 87,842 69	$ 87,842 69	$ 87,842 69

The total expenditures for this service were $108,036.98, of which $20,194.29 was charged to the following Demobilization and Reconversion Vote 523.

As at March 31, 1949, there were 31 salaried employees being paid from this vote, of whom 6 were permanent and 25 temporary.

Vote 523 Nautical Service

	Estimates	Allotments	Expenditures
Temporary Assistance	25,438 00	25,438 00	19,948 53
Allowances	420 00	420 00	
Sundries	45,442 00	1,192 00	216 44
Payment of Balance in Embassy Account Books		4,250 00	
Campaign Stars and Clasps		8,000 00	
War Medals		12,000 00	
Repatriation Claims		20,000 00	29 32
	$ 71,300 00	$ 71,300 00	$ 20,194 29

As at March 31, 1949, there were 11 temporary salaried employees being paid from this vote.

Transfer from Vote 94, Miscellaneous and Unforeseen Expenses (Department of Finance) —Compensation to Members of Ships' Crews for Loss of Effects ..... $ 293 99

Votes 473 and 892 Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs

	Estimates	Allotments	Expenditures
Salaries and Wages	1,132,634 00	1,137,634 00	1,136,708 61
Overtime	30,552 00	30,552 00	29,664 11
Allowances	244,065 00	244,065 00	183,378 17
Travelling Expenses	2,950 00	3,050 00	3,028 73
Telegrams, Telephones and Postage	2,300 00	2,400 00	2,334 69
Printing, Stationery and Office Equipment	830 00	1,330 00	1,303 90
Fuel	610,359 00	680,359 00	675,964 40
Materials and Supplies	175,450 00	285,450 00	284,472 17
Repair and Upkeep of Equipment	593,400 00	402,725 00	347,143 71

	Estimates	Allotments	Expenditures
Acquisition of Equipment	42,000 00		
C.G.S. *Brant*—Echo Sounder		2,675 00	
C.G.S. *Saurel*—Echo Sounder		2,675 00	2,200 00
—Gyro Compass		4,100 00	
C.G.S. *Lady Laurier*—Echo Sounder		2,675 00	2,614 17
C.G.S. *Dollard*—Echo Sounder		2,675 00	
—Gyro Compass		4,375 00	
C.G.S. *Chesterfield*—Echo Sounder		2,675 00	
—Gyro Compass		4,100 00	4,100 00
C.G.S. *Ernest Lapointe*—Echo Sounder		2,675 00	
C.G.S. *N. B. McLean*—Gyro Compass		4,100 00	4,100 00
C.G.S. *St. Heliers*—Echo Sounder		2,675 00	2,625 00
—Gyro Compass		4,375 00	3,500 00
C.G.S. *Alberni*—Echo Sounder		2,405 00	
C.G.S. *Estevan*—Gyro Compass		4,295 00	3,500 00
Total Acquisition of Equipment	*42,000 00*	*46,475 00*	*22,639 17*
Freight, Express and Cartage	2,350 00	2,850 00	2,790 15
A Aerial Ice Survey—Contract	13,000 00	13,000 00	12,295 07
Sundries	39,900 00	39,900 00	36,284 17
	$2,889,790 00	$2,889,790 00	$2,738,007 05

As at March 31, 1949, there were 620 salaried employees being paid from this vote, of whom 94 were permanent and 526 temporary.

A Payments were made to the Maritime Central Airways, Ltd., Charlottetown, P.E.I., as authorized by P.C. 1039 of March 11, 1948, and P.C. 2785 of June 22, 1948, for the annual aerial ice patrol of the Gulf of St. Lawrence to report on ice conditions prior to the opening of navigation.

The following is a comparative statement of expenditures by steamers, etc.:

	1948-49	1947-48
P.E.I. District		
Brant	78,499 58	103,074 34
Ernest Lapointe	3,932 52	
Saurel	234,978 19	207,748 46
Nova Scotia District		
Bernier	101,463 51	97,232 14
Halifax (Launch)	3,373 75	2,545 28
Lady Laurier	222,544 46	228,571 48
New Brunswick District		
Dollard	214,445 56	180,534 28
Franklin	147,742 23	145,712 95
Montreal District		
Argenteuil	46,874 13	46,463 57
Francois "C" (M.V. Francois)	385 00	1,787 86
Safeguarder	124,716 90	113,542 11
Vercheres	63,225 36	58,851 47
J. D. Weir	535 00	
Seasonal vessels	5,153 99	5,883 22
Quebec District		
Chesterfield	138,770 09	114,843 25
Ernest Lapointe—icebreaking	51,441 05	46,190 85
Jalobert	3,106 19	
Lady Grey	101,982 82	98,595 83
Lady Grey—icebreaking	56,799 65	47,021 25
Lanoraie	45,328 45	37,257 94
N.B. McLean	244,296 59	206,205 74
N.B. McLean—icebreaking	151,889 47	95,623 55
Prescott District		
Grenville	89,943 38	82,304 83
Parry Sound District		
St. Heliers	114,404 19	96,727 15
C. P. Edwards	88,322 20	88,464 25
Launch No. 1	555 85	
Launch No. 3	586 86	

	1948-49	1947-48
Victoria District		
Berens	38,944 50	37,552 62
Estevan	183,448 50	153,040 05
Prince Rupert District		
Alberni	121,898 71	115,457 65
Birnie	32,889 62	30,483 69
Katherine B (Launch)	4,668 16	
*Aerial Ice Survey	12,295 07	
General Account	8,565 52	19,079 20
	$2,738,007 05	$2,460,795 01

* Included in General Account in 1947-48.

Votes 474, 893 and 646 Construction, Maintenance and Supervision of Aids to Navigation including salaries and allowances to Lightkeepers

		Estimates	Allotments	Expenditures
	Salaries and Wages	1,844,733 00	1,918,733 00	1,918,309 71
	Allowances	79,384 00	79,384 00	68,935 51
	Travelling Expenses	25,550 00	39,550 00	38,587 50
	Telegrams, Telephones and Postage	7,335 00	7,335 00	5,690 97
	Printing, Stationery and Office Equipment	6,000 00	9,000 00	8,254 83
	Materials and Supplies	492,500 00	787,540 00	786,981 43
	Repairs and Upkeep of Equipment	69,700 00	97,700 00	97,094 27
A	Repairs and Upkeep of Buildings, Works and Structures	362,609 00	63,109 00	56,192 53
	Construction of Buildings, Works and Structures	412,912 00		
	Prince Edward Island Agency			
	Greenly Island—Rebuild lighthouse and provide living accommodation		26,357 51	26,317 55
	Nova Scotia Agency			
B	Maugers Beach—Permanent protective work		173,666 68	173,666 68
	Gull Rocks—New light and dwelling		18,900 00	18,837 21
C	Ouetique—New light and dwelling		15,800 00	15,721 38
D	Cross Island—Three dwellings		24,350 00	24,350 00
E	Ship Harbour—New light and dwelling		15,800 00	14,199 57
	Projects under $5,000		750 00	600 00
			249,266 68	*247,374 84*
	New Brunswick Agency			
F	Long Eddy Point—New Dwelling		13,717 00	13,626 50
	Quebec Agency			
	Pointe Noire—New dwelling		10,000 00	9,960 00
	Projects under $5,000		950 00	950 00
			10,950 00	*10,910 00*
	Prescott Agency			
	Projects under $5,000		410 00	375 88
	Parry Sound Agency			
	Projects under $5,000		300 00	260 25
	Victoria Agency			
	Carmanah Point—Dwelling for Assistant Lightkeeper		5,885 00	5,813 02
	Saturna Island—Erect steel tower, lantern and repair dwelling		11,000 00	10,908 89
			16,885 00	*16,721 91*
	Prince Rupert Agency			
	Seal Cove—Extend wharf at new site of agency		380 81	380 81
	Total Construction of Buildings, Works and Structures	*412,912 00*	*318,267 00*	*315,967 74*

	Estimates	Allotments	Expenditures
Acquisition of Equipment	102,135 00		
Prince Edward Island Agency			
Greenly Island—Supply equipment		7,075 00	7,073 90
Items under $5,000		3,425 00	3,338 90
		10,500 00	*10,462 80*
Nova Scotia Agency			
Items under $5,000		5,600 00	4,731 42
New Brunswick Agency			
Items under $5,000		8,160 00	6,447 31
Quebec Agency			
Westpoint, Anticosti Island—Fog Alarm machine		7,000 00	7,000 00
Prescott Agency			
Items under $5,000		10,050 00	10,010 73
Parry Sound Agency			
Engines and compressors		4,650 00	4,645 12
Whitefish Bay—2 lighted buoys and 6 ice buoys		2,400 00	2,352 96
Items under $5,000		17,050 00	17,044 88
		24,100 00	*24,042 96*
Northwest Territories			
Items under $5,000		1,300 00	1,296 20
Victoria Agency			
Items under $5,000		2,030 00	2,028 13
Total Acquisition of Equipment	*102,135 00*	*68,740 00*	*66,019 55*
Professional and Special Services:			
Buoy Maintenance by Contract	64,485 00	64,985 00	64,851 90
Land Rental	3,561 00	3,561 00	2,924 01
Light, Power and Water	14,475 00	24,475 00	24,292 30
Freight, Express and Cartage	13,405 00	16,405 00	15,623 52
Sundries	63,100 00	63,100 00	39,758 16
	$3,561,884 00	$3,561,884 00	$3,509,483 93

As at March 31, 1949, there were 1,173 salaried employees being paid from this vote of whom 404 were permanent and 769 temporary.

A A contract on a unit price basis amounting to $17,498.10 was awarded to Walker & Hall, Halifax, N.S., for repairing and improving the Department of Transport Marine Depot Pile Wharf at Dartmouth, N.S. Payments in the current year were $15,650.76.

B A contract on a unit price basis amounting to $229,453.82 was awarded to T. C. Gorman (Nova Scotia) Ltd. for permanent beach and lighthouse protection works at Maugers Beach (Halifax Harbour). Payments in the current year were $228,156.76, of which amount $64,161.77 was paid by the Department of Public Works (Vote 371).

C R. G. McDougall, Sydney, N.S. completed a lump sum contract for the erection of a combined dwelling and light at Ouetique Island, N.S., and was paid $15,440.

D The Industrial Shipping Co. Ltd., Halifax, N.S. completed a lump sum contract for the erection of three bungalows at Cross Island Lighthouse Reserve, N.S. and was paid $32,850, of which $8,500 was charged to Vote 518.

E A contract on a lump sum basis (plus allowance for extras) amounting to $17,050 was awarded to the Scotia Roofing & Sheet Metal Ltd., Halifax, N.S., for the erection of a combined dwelling and light at Ship Harbour, N.S. Payments in the current year were $13,950.

F D. C. Daggett and W. C. Titus, Seal Cove, Grand Manan, N.B. completed a lump sum contract for the erection of a single dwelling for the Long Eddy Point Fog Alarm Reserve at Grand Manan, N.B. and were paid $13,500.

The following is a comparative statement of expenditures by Agencies:

	1948-49		1947-48	
	Operation and Maintenance	Improvements, Replacements and Repairs	Operation and Maintenance	Improvements, Replacements and Repairs
Agencies:				
Nova Scotia	578,144 14	252,106 26	429,584 78	85,568 25
Prince Edward Island	281,021 53	36,780 35	254,496 91	29,099 21
New Brunswick	400,155 18	20,073 81	311,492 68	43,257 62
Quebec	552,094 02	17,910 00	455,898 84	35,799 15
Montreal	333,599 74		237,867 85	52,947 06
Prescott	273,384 72	10,386 61	211,530 85	35,846 15
Parry Sound	263,423 30	24,303 21	207,324 05	30,179 55
Kenora Sub-agency	11,864 08		10,276 50	
Selkirk Sub-agency	16,083 89		12,876 01	
Victoria	219,466 59	18,750 04	189,690 97	66,597 98
Prince Rupert	104,643 77	380 81	77,252 70	19,363 21
Northwest Territories	18,788 31	1,296 20	14,400 00	27,596 24
	$3,052,669 27	$ 381,987 29	$2,412,692 14	$ 426,254 42

The balance of the expenditures from this account was for Administration—Departmental Headquarters, and amounted to $74,827.37 as compared with $63,353.26 in 1947-48.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. (Aids to Navigation—Montreal Agency) ..... **$ 1,888 95**

Compensation of $1,432, plus cost of action fixed at $456.95, was paid to Joseph Noel, Chambly Basin, Que., covering damages to his property resulting from landslides due to the fact that a stone wall on the adjoining property of the Department had not been kept in repair.

Vote 475 Agencies—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries and Wages	301,300 00	308,144 19	308,144 19
Allotted from Vote 85, Salaries, etc.	23,982 42	23,982 42	23,982 42
Allowances	1,860 00	1,006 77	1,006 77
Travelling Expenses	2,797 00	2,088 08	2,088 08
Telegrams, Telephones and Postage	11,265 00	10,699 15	10,699 15
Printing, Stationery and Office Equipment	6,420 00	7,145 68	7,145 68
Materials and Supplies	4,700 00	3,706 00	3,706 00
Freight, Express and Cartage	570 00	38 40	38 40
Rentals—Structures	2,400 00	2,400 00	2,400 00
Light, Power and Water	2,375 00	1,545 29	1,545 29
Sundries	5,210 00	2,123 44	2,123 44
	$ 362,879 42	$ 362,879 42	$ 362,879 42

As at March 31, 1949, there were 148 salaried employees being paid from this vote of whom 90 were permanent and 58 temporary.

The following is a comparative statement of expenditures by Agencies:

	1948-49	1947-48
Administration	2,341 61	2,188 57
Agencies		
Nova Scotia	52,506 82	45,844 56
Prince Edward Island	39,577 30	32,608 73
New Brunswick	42,528 57	37,440 10
Quebec	70,673 67	61,471 18
Montreal	29,564 97	29,276 94
Prescott	39,034 11	23,434 59
Parry Sound	39,286 03	30,415 63
Victoria	29,474 47	25,671 78
Prince Rupert	17,891 87	18,863 50
	$ 362,879 42	$ 307,215 58

Vote 476 Maintenance and Repairs to Wharves

	Estimates	Allotments	Expenditures
Materials and Supplies	1,500 00	1,500 00	632 80
Travelling Expenses	1,500 00	1,500 00	649 20
Sundries	2,000 00	2,000 00	1,483 64
	$ 5,000 00	$ 5,000 00	$ 2,765 64

Vote 477 To provide for breaking ice in Thunder Bay, Lake Superior and other points deemed advisable in the interests of navigation **30,000 00**

Expenditures **$ 30,000 00**

This vote was provided for the cost of breaking ice before the opening of navigation in the spring and towards the close of navigation in the fall to permit the free movement of shipping.

Payment was made to the United Towing and Salvage Co., Ltd., Port Arthur, operating under a two year contract effective from July 2, 1947.

Vote 478 To provide for Canada's share of the cost of the North Atlantic Ice Patrol **20,000 00**

Expenditures **$ 15,646 00**

Payment was made to the Treasurer of the United States of America.

Votes 479 and 894 Administration of Pilotage, including authority for temporary recoverable advances; contributions, and the operation and maintenance, as required, of necessary pilot vessels in certain Pilotage Districts

	Estimates	Allotments	Expenditures
Salaries and Wages	133,550 00	133,550 00	132,445 36
Allowances	1,260 00	1,260 00	1,140 00
Board of Pilots	3,000 00	179 20	179 20
Board of Ships' Crews	10,400 00	11,900 00	11,623 60
Overtime	3,300 00	3,300 00	1,672 08
Travelling Expenses	2,875 00	2,875 00	2,163 53
Telegrams, Telephones and Postage	7,115 00	5,115 00	5,103 85
Printing, Stationery and Office Equipment	2,910 00	2,910 00	1,653 72
Materials and Supplies	29,115 00	50,115 00	49,906 43
Repairs and Upkeep of Equipment	15,000 00	11,236 54	11,154 35
Acquisition of Equipment	2,000 00		
Contribution to the Pilotage Funds of certain Pilotage Districts	10,000 00	2,000 00	
Assistance towards operation of Pilot Vessels, Halifax, N.S.	20,000 00	16,000 00	15,543 18
Assistance towards operation of Pilot Vessel, Saint John, N.B.	9,500 00	9,500 00	8,134 07

	Estimates	Allotments	Expenditures
A Recoverable temporary advance to Halifax Pilotage district ..	5,500 00	3,584 26	3,584 26
Sundries	8,835 00	10,835 00	10,828 05
	264,360 00	264,360 00	255,131 68
Less Advance to Halifax Pilotage	3,584 26	3,584 26	3,584 26
	$ 260,775 74	$ 260,775 74	$ 251,547 42

This vote was provided to (*a*) pay salaries and expenses in connection with the administration of pilotage at Ottawa (Head Office), Sydney, Halifax, Saint John, Father Point, Quebec, Montreal, Kingston and Vancouver; (*b*) secure authority for making temporary advances to the Sydney, Halifax and Saint John Pilotage Districts during the first part of the fiscal year until the revenue is sufficient to pay current expenses; (*c*) make contributions to the Sydney, Halifax and Saint John Pilotage Fund, when required, to ensure fair minimum average earnings; and (*d*) assist towards the cost of operating pilot vessels in certain Pilotage Districts.

In the pilotage districts of Sydney and Saint John, the by-laws made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase or hire of pilot boats, the maintenance, repair and operation of same and the payment of necessary help, other than salaries and expenses of the clerical staff at the pilotage headquarters, shall be the first charge on the pilots' earnings. These expenses, together with payments made to pilots, are charged directly to the pilots' earnings (see Pilots' General Account—under Open Accounts—further on in this section).

As at March 31, 1949, there were 60 salaried employees being paid from this vote, of whom 22 were permanent and 38 temporary.

A Details in respect of this item will be found in the comment on the Halifax Pilotage Advance Account under Open Accounts further on in this section.

The following is a comparative statement of expenditures from this vote:

	1948-49	1947-48
Headquarters	6,546 44	6,657 34
Districts, etc.:		
Bras d'Or	44 46	
Sydney	7,938 78	7,312 82
Halifax	13,943 87	13,799 41
Assistance towards operation of Pilot Vessels, Halifax	15,543 18	
Saint John	3,318 41	12,713 31
Assistance towards operation of Pilot Vessel, Saint John	8,134 07	
Quebec	21,910 34	20,402 31
Father Point	10,604 00	6,640 56
C.G.S. *Abraham Martin*	18,496 02	22,335 70
C.G.S. *Citadelle*	100,980 08	81,955 21
Montreal	22,260 36	19,401 91
St. Lawrence-Kingston-Ottawa	2,240 31	2,349 61
British Columbia	19,587 10	12,816 89
	$ 251,547 42	$ 206,385 07

Votes 480 and 895 Life Saving Service, including rewards for saving life

	Estimates	Allotments	Expenditures
Salaries	44,580 00	49,190 00	46,645 44
Allowances—Board	8,225 00	8,325 00	7,739 02
Materials and Supplies	7,455 00	7,455 00	4,826 89
Acquisition of Equipment, including Improvements, Renewals and Replacements	129,240 00		
Little Wood Island, N.B.—New Lifeboat and Equipment		61,440 00	1,208 62
Bamfield, B.C.—New Lifeboat and Equipment		60,490 00	
Bamfield, B.C.—Purchase of New Engine for existing Lifeboat		1,700 00	1,614 33
Victoria Agency—Items under $5,000		2,350 00	2,149 20
Total Acquisition of Equipment	*129,240 00*	*125,980 00*	*4,972 15*
Construction of Buildings, Works and Structures	6,000 00		
Clayoquot, B.C.—Replacement of Life Saving Station Slipway		3,650 00	2,938 63
Sundries	1,785 00	2,785 00	2,546 71
	$ 197,285 00	$ 197,285 00	$ 69,668 84

This vote was provided for the expenses of (*a*) maintenance of life saving stations on the Atlantic and Pacific Coasts, which render aid to vessels in distress or to persons whose lives are endangered by marine casualties and (*b*) the payment of rewards for exceptional bravery in saving life at sea and in territorial waters of Canada, under difficult and dangerous conditions.

As at March 31, 1949, there were 24 salaried employees being paid from this vote, of whom 8 were permanent and 16 temporary.

Expenditures of $500 or over were incurred at the following stations: Bayview, N.B., $15,449.23; Little Wood Island, N.B., $11,658.97; Bamfield, B.C., $18,749; Clayoquot, B.C., $20,729.22; West Coast Trail, B.C., $3,040.61.

The following is a comparative statement of expenditures by Agencies:

	1948-49	1947-48
Headquarters—Administration		500 00
Agencies:		
Saint John	27,109 20	25,314 05
Victoria	42,559 64	37,880 23
	$ 69,668 84	$ 63,694 28

Vote 481 To provide subsidies for wrecking plants—Quebec and British Columbia

	Estimates	Allotments	Expenditures
Quebec	40,000 00	40,000 00	40,000 00
British Columbia	25,000 00	25,000 00	25,000 00
	$ 65,000 00	$ 65,000 00	$ 65,000 00

Subsidies were paid to 2 private wrecking plants to ensure that a sufficient number of efficient plants was maintained to render prompt and effective aid to vessels in distress.

Quebec Salvage and Wrecking Co. Ltd., Montreal (operating under a contract in force during the season of navigation for the year 1948) was paid $40,000.

Pacific Salvage Co. Ltd., Victoria (operating under a five year contract effective July 2, 1947) was paid $25,000.

Vote 482 Grants of $300 each to the Royal Arthur Sailors' Institute at Port Arthur, Ontario, and the Welland Canal Seamen's Institute **600 00**

Expenditures ..... **$ 600 00**

Votes 483, 896 and 647 Miscellaneous Services relating to Navigation and Shipping, including grants towards schools of navigation at Queen's University, $500, Vancouver, B.C., $2,700, L'Ecole d'Arts et Metiers de Rimouski, Quebec, $3,500 and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British Ships Registered out of Canada

		Estimates	Allotments	Expenditures
	Salaries	42,490 00	42,490 00	39,620 37
	Travelling Expenses	7,150 00	7,150 00	3,628 71
	Telegrams, Telephones and Postage	1,850 00	1,850 00	1,537 11
	Printing, Stationery and Office Equipment	37,050 00	36,950 00	18,858 24
	Materials and Supplies	550 00	650 00	573 63
A	Grants to Schools of Navigation	3,200 00	3,200 00	3,200 00
	Grant to L'Ecole d'Arts et Metiers de Rimouski	3,500 00	3,500 00	3,500 00
	Professional and Special Services	13,200 00	13,200 00	6,379 35
	Sundries	10,010 00	10,010 00	2,633 70
		$ 119,000 00	$ 119,000 00	$ 79,931 11

As at March 31, 1949, there were 15 salaried employees being paid from this vote, of whom 6 were permanent and 9 temporary.

A Payments were made to: Province of British Columbia, Department of Education, $2,700 and Queen's University, Kingston, Ont., $500.

The following is a comparative statement of expenditures by activities:

	1948-49	1947-48
Examination of Masters and Mates	29,283 06	23,922 37
Schools of Navigation	12,930 74	16,250 56
Grant to L'Ecole d'Arts et Metiers de Rimouski	3,500 00	
Relief of Distressed Seamen	12,243 47	5,163 86
Investigation Into Wrecks	6,705 63	20,470 92
Registry of Shipping	7,000 00	5,433 75
Payment of Salary and Expenses to Deputy Port Warden—Churchill	1,440 93	1,320 35
Removal of Obstructions	1,818 66	791 75
Inspection of Small Vessels	2,131 27	974 40
Inspection of Live Stock Shipments	2,877 35	2,590 33
	$ 79,931 11	$ 76,918 29

Vote 648 To provide for the repayment to a proper authority or to the Government of the United Kingdom of excepted expenses, as defined in section 296 (5) of the Canada Shipping Act, incurred by the said Government for the relief, maintenance and repatriation of distressed seamen left behind out of Canada from ships registered in Canada, or of distressed Canadian seamen left behind out of Canada from ships other than of Canadian registry **1,900 00**

Expenditures ..... **$ 1,900 00**

Votes 484 and 649 Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines

	Estimates	Allotments	Expenditures
Salaries	237,332 00	239,414 99	239,414 99
Allotted from Vote 85, Salaries, etc.	973 61	973 61	973 61
Allowances	120 00		
Travelling Expenses	39,000 00	36,860 92	36,860 92
Telegrams, Telephones and Postage	7,500 00	6,033 54	6,033 54
Printing, Stationery and Office Equipment	3,700 00	3,700 00	3,700 00
Sundries	1,748 00	3,390 55	3,390 55
	$ 290,373 61	$ 290,373 61	$ 290,373 61

As at March 31, 1949, there were 81 salaried employees being paid from this vote, of whom 49 were permanent and 32 temporary.

Vote 485 Marine Signal Service

	Estimates	Allotments	Expenditures
Salaries and Wages	83,577 00	94,677 00	93,656 36
Telegrams, Telephones and Postage	34,000 00	28,300 00	28,270 62
Printing, Stationery and Office Equipment	2,100 00	2,100 00	1,815 07
Materials and Supplies	3,500 00	2,750 00	1,959 80
Repairs to Buildings and Structures	6,500 00	2,500 00	1,843 16
Sundries	3,040 00	2,390 00	958 38
	$ 132,717 00	$ 132,717 00	$ 128,503 39

This vote was provided for the maintenance and operation of Marine Signal and Reporting Stations established for the purpose of reporting the movements of ships, weather conditions, ice conditions and dangers to navigation generally. The system extends from Saint John, N.B., Halifax, N.S., Cape Race, Nfld., and Strait of Belle Isle up the Gulf and River St. Lawrence, through the Great Lakes to Fort William, Ont.

As at March 31, 1949, there were 55 salaried employees being paid from this vote, of whom 32 were permanent and 23 temporary.

The following is a comparative statement of expenditures by Services:

	1948-49	1947-48
River St. Lawrence Ship Channel	113,624 11	106,854 29
Radio East Coast	14,879 28	12,840 55
	$ 128,503 39	$ 119,694 84

Votes 486 and 650 River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital

	Estimates	Allotments	Expenditures
Salaries and Wages	243,237 00	239,237 00	233,275 61
Overtime	9,000 00	4,500 00	932 42
Allowances—Board	40,320 00	44,820 00	42,535 08
Travelling Expenses	4,000 00	4,000 00	3,577 93
Printing, Stationery and Office Equipment	2,000 00	2,000 00	1,211 53
Materials and Supplies	32,000 00	36,000 00	34,579 78
Fuel	58,000 00	70,000 00	62,804 04
Repairs and Upkeep of Equipment	70,000 00	58,000 00	45,630 14
Sundries	11,270 00	11,270 00	7,774 67
Contract Dredging—Capital	3,524,051 00	3,524,051 00	3,524,051 00
—Maintenance	200,000 00	200,000 00	200,000 00
	4,193,878 00	4,193,878 00	4,156,372 20
Less: Amount chargeable to Administration and Operation	495,278 00	495,278 00	481,611 13
	$3,698,600 00	$3,698,600 00	$3,674,761 07

As at March 31, 1949, there were 75 salaried employees being paid from this vote, of whom 26 were permanent and 49 temporary.

A five-year contract on a unit price and lump sum basis, dated August 5, 1947, at an estimated cost of $14,697,769 was awarded to Marine Industries Ltd., Montreal, for dredging portions of the bed of the St. Lawrence River. Payments in the current year were $3,524,051 for dredging, and $200,000 for maintenance of channel. Payments to date were $6,079,047.23.

Vote 487 River St. Lawrence Ship Channel—Administration, Operation and Maintenance 495,278 00
Expenditures $ 481,611 13

The expenditures were charged in the first instance to Vote 486 and subsequently transferred as a charge hereto.

Vote 488 To provide towards the construction of a service vessel for the Eastern Arctic Patrol—Capital 1,100,000 00
Expenditures $ 275,303 87

A contract amounting to $2,614,214.50 (subject to an escalator clause) was awarded to the Davie Shipbuilding and Repairing Co. Ltd., Lauzon, Que., for the construction of a steel welded twin-screw steam engine propelled vessel for the Eastern Arctic Patrol. Payments in the current year were $227,323 and payments to date, $681,969.

German and Milne, Montreal, was paid $46,225.54 in the current year for supervision of the construction of the vessel and payments to date amount to $53,225.54.

As at March 31, 1949, there was 1 temporary salaried employee being paid from this vote.

Votes 489 and 897 To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the East Coast (Estimated cost $1,300,000)—Capital 1,100,000 00
Expenditures ..... $ 476,731 46

A contract on a lump sum basis amounting to $1,580,000 was awarded to Canadian Vickers Limited, Montreal, for the construction of a Lightship Supply and Buoy Vessel for the Marine Service, East Coast. Progress payments in the current year were $474,000.

Votes 490 and 898 To provide towards the construction of a lightship for the port of Saint John, N.B. (Estimated cost $850,000)—Capital 550,000 00
Expenditures ..... $ 3,339 47

Negotiations in connection with awarding a contract for the construction of a lightship for operation at the entrance of the Bay of Fundy were not completed.

As at March 31, 1949, there was 1 permanent salaried employee being paid from this vote.

Vote 491 To provide for the construction of a general service workboat to be operated out of Parry Sound, Ont. Agency—Capital 30,000 00
Expenditures ..... $ 440 66

Negotiations in connection with awarding a contract were not completed.

Votes 492 and 899 To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the West Coast (Estimated cost $700,000)—Capital 200,000 00
Expenditures ..... $ 843 10

Negotiations in connection with awarding a contract were not completed.

RAILWAY SERVICE

Vote 497 Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department

	Estimates	Allotments	Expenditures
Salaries	15,648 00	15,648 00	15,557 94
Materials and Supplies	2,800 00	5,300 00	4,916 76
Repairs and Upkeep of Equipment	40,000 00	37,500 00	37,438 49
Sundries	5,552 00	5,552 00	5,470 76
	$ 64,000 00	$ 64,000 00	$ 63,383 95

There are five official railway cars, two of which are for the use of the Governor General.

As at March 31, 1949, there were 7 salaried employees being paid from this vote, of whom 6 were permanent and 1 temporary.

Vote 498 Hudson Bay Railway—Construction and Improvements—Capital

	Estimates	Allotments	Expenditures
The Pas, Manitoba—New Freight Office		81,750 00	93 32
Projects under $5,000		6,250 00	4,612 07
	$ 88,000 00	$ 88,000 00	$ 4,705 39

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

Payments were made to the Canadian National Railways.

Vote 499 Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1949, not exceeding **500,000 00**

Expenditures ..... **$ 399,543 98**

The Hudson Bay Railway is operated by the Canadian National Railways for the Department and the vote is provided to pay the current operating deficit.

The operating expenditures for the fiscal year amounted to $1,632,100.54 and the operating revenues totalled $1,232,556.56, resulting in a deficit of $399,543.98.

Votes 500 and 901 Prince Edward Island Car Ferry and Terminals—Construction and Improvement of Terminal Facilities—Capital (Revote $1,360,000)

	Estimates	Allotments	Expenditures
Borden, P.E.I.			
Construction of Outside Jetty and Filling		883,000 00	766,614 82
Reconstruction of Inside Jetty		787,000 00	724,655 56
Construction—Comfort Station		25,000 00	
Tormentine, N.B.			
Construction of Docks		1,867,000 00	1,118,684 59
Extra Filling		27,000 00	9,639 00
Miscellaneous Steel Bridges, Roads, Ramps, Engine Houses, etc.		456,000 00	54 14
Engineering and Supervision		102,000 00	69,436 28
	$4,147,000 00	$4,147,000 00	$2,689,084 39

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board for individual projects.

The expenditures represent payment to the Canadian National Railways, which had undertaken on behalf of the Department, the enlargement and improvement of car ferry terminal facilities at Borden, P.E.I., and Cape Tormentine, N.B.

Details of expenditures in respect of the construction of a ferry vessel are given under Vote 902, and the 1948 deficit in the operation of the car ferry and terminal was provided for by Vote 557.

Vote 902 To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service—Capital **534,178 00**

Expenditures ..... **$ 467,898 90**

P.C. 2640 of April 1, 1943, authorized the construction of an icebreaker—railway car—automobile—passenger ferry vessel for the Prince Edward Island Ferry Service to provide transportation facilities between the Island and the mainland. A contract was awarded to Marine Industries, Limited, to construct the above vessel on the basis of actual cost, plus a fixed fee of $250,000; the present estimate of the total cost being $7,100,000.

Payments in the current year amounting to $456,450.54 were made to: Marine Industries Ltd., Montreal, $352,451.70 and on behalf of Marine Industries Ltd. to: Canadian General Electric Co., Toronto, $7,302; Canadian National Railways, Montreal, $6,352.95; Canadian Vickers Ltd., Montreal, $48,593.35; Dominion Engineering Co. Ltd., Montreal, $19,637.74; German and Milne, Montreal, $20,000; sundry, $2,112.80. Payments to date under the contract amounted to $6,883,206.30.

As at March 31, 1949, there were 5 temporary salaried employees being paid from this vote.

Vote 501 Strait of Canso—Transportation improvements and facilities—Capital (Revote $250,000)

		Estimates	Allotments	Expenditures
	Temporary Assistance		13,000 00	10,376 16
	Travelling Expenses		3,000 00	1,528 10
A	Professional and Special Services		40,000 00	39,117 70
	Sundries		3,000 00	1,170 32
	Unallotted		441,000 00	
		$ 500,000 00	$ 500,000 00	$ 52,192 28

This vote was provided to enable the Department to proceed with the development of plans and specifications and to place contracts for construction of proposed works or improvements to existing facilities.

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

As at March 31, 1949, there were 4 temporary salaried employees being paid from this vote.

A Payments of $1,000 or over for consulting services, etc., were made to: D. S. Ellis, $7,295.80; P. L. Pratley, $8,064.35; Ole Singstad, $17,500; A. Surveyer, $4,701.55.

Vote 903 Canadian Government Railways—Construction and improvements of drainage works at Fairview Subway, Halifax, N.S.—Capital **25,000 00**
Expenditures ..... **$ 25,000 00**

The Nova Scotia Construction Co. Ltd., Halifax, completed a contract for the construction of a drainage aqueduct and appurtenances at Fairview Subway, Halifax, and was paid a total of $132,521.28, including $25,000 paid in 1948-49.

Votes 502, 904 and 653 Maritime Freight Rates Act—To hereby authorize and provide for the payment from time to time during the fiscal year 1948-49 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditor of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1948 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways **5,357,571 80**
Expenditures **$5,357,571 80**

Payments were made to the Canadian National Railways.

Votes 503, 905 and 654 Maritime Freight Rates Act—Amount required to provide for payment from time to time during the fiscal year 1948-49 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in section 9 of the said Act) on all traffic moved during the calendar year 1948 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway Company **1,248,486 22**

Expenditures **$1,248,486 22**

Payments were made as follows: Canada and Gulf Terminal Railway, $22,369.37; Canadian Pacific Railway, including Fredericton and Grand Lake Coal and Railway Company and New Brunswick Coal and Railway Company, $516,390.61; Cumberland Railway and Coal Company, $34,654.79; Dominion Atlantic Railway, $290,042.24; Maritime Coal, Railway and Power Company, $18,293.86; Sydney and Louisburg Railway, $324,343.60; Temiscouata Railway Company, $42,391.75.

Vote 524 Degaussing of Vessels ..... **$ 5,000 00**

Expenditures ..... **nil**

Vote 526 Steep Rock Mines—Subsidy **240,000 00**

Expenditures ..... **$ 136,553 43**

This vote was provided for the cost of assistance to the Canadian National Railways to the extent of 20 cents per gross ton in the reduction of the freight rate between Atikokan and Port Arthur on the first 5,000,000 gross tons of ore shipped from the Steep Rock Iron Mines, subject to the Government receiving from the railway 6 cents per gross ton on all ore handled over the Government-owned dock at Port Arthur, such receipts to be applied towards amortization of the cost (without interest) of the facilities.

Payments of $95,587.40 made to the Canadian National Railways represented the cost of assistance, *less* an amount of $40,966.03 due the Government towards amortization. The latter amount was charged hereto and credited to Other Loans and Investments—Miscellaneous, Construction of Dock and Rail Facilities for Steep Rock Iron Mines, Ltd. (see Open Accounts further on in this section).

GOVERNMENT EMPLOYEES' COMPENSATION

Vote 504 Administration of the Government Employees' Compensation Act

	Estimates	Allotments	Expenditures
Salaries	50,814 00	53,909 13	53,909 13
Allowances	180 00	180 00	
Printing, Stationery and Office Equipment	2,500 00	832 63	832 63
Travelling Expenses	3,000 00	1,950 00	1,659 94
Sundries	1,027 00	649 24	595 74
	$ 57,521 00	$ 57,521 00	$ 56,997 44

As at March 31, 1949, there were 24 salaried employees being paid from this vote, of whom 7 were permanent and 17 temporary.

Payments of Compensation respecting Government Employees—Government Employees' Compensation Act, c. 18, 1947 ..... **$ 668,299 75**

The above statutory authority provides for (*a*) payment of compensation if a Federal Government employee is killed or injured in the performance of his duty and (*b*) administrative costs of Provincial Boards, etc.

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards, except in the Provinces of Prince Edward Island and Quebec. Claims arising in the Province of Prince Edward Island are adjusted through the Canadian National Railways, while those in the Province of Quebec are settled directly by the Department. In the provinces where claims are paid by the Boards, the Federal Government has advanced funds to meet such expenditures.

Details of transactions resulting in the above expenditures follow:

Payments			
Provincial Workmen's Compensation Boards of:			
Nova Scotia		68,434 06	
New Brunswick		17,440 01	
Ontario		296,731 10	
Manitoba		70,524 57	
Saskatchewan		31,239 38	
Alberta		59,960 46	
British Columbia		157,625 95	
			701,955 53
Canadian National Railways with respect to employees in Prince Edward Island			3,630 71
Claims paid directly by the Department with respect to employees in:			
Quebec		233,800 75	
Ontario (Medical Aid)		38 50	
Yukon and Northwest Territories		1,418 77	
			235,258 02
			940,844 26
Less: Assessments and Refunds			
Assessments:			
Canadian Arsenals Limited	39,149 24		
Northwest Territories Power Commission	564 04		
Polymer Corporation Limited	14,292 20		
Reconstruction and Supply Defence Projects	*54 80*		
		53,950 68	
Refunds of expenditures made on behalf of the following:			
Central Mortgage and Housing Corporation	5,334 61		
International Pacific Salmon Fisheries Commission	495 51		
War Assets Corporation	16,013 89		
		21,844 01	
National Harbours Board		50,232 49	
Sundry Administrative Expenses		145,927 33	
Miscellaneous		590 00	
			272,544 51
			$ 668,299 75

The following statement shows the status of advances made to various Workmen's Compensation Boards and the Quebec Workmen's Compensation Commission.

Board or Commission	Advances as at Mar. 31, 1948	Advances made during year	Bank interest earned during year	Total	Less		Advances as at Mar. 31, 1949	Outstanding administration charges, disbursements on claims, and miscellaneous adjustments as at Mar. 31, 1949	Balance on deposit with Boards as at Mar. 31, 1949
					Reduction in advances during year	Interest deposited to credit of Receiver General			
Nova Scotia Board	79,241 49	14,000 00	.....	93,241 49	.....	.....	93,241 49	47,860 42	45,381 07
New Brunswick Board	53,298 99	12,000 00	61 30	65,360 29	48 47	61 30	65,250 52	32,445 19	32,805 33
*Quebec Commission	117,748 50	10,185 00	.....	127,933 50	.....	.....	127,933 50	127,933 50	
Quebec Commission (Deposit Account)	13,898 94	.....	.....	13,898 94	.....	.....	13,898 94	12,528 00	1,370 94
Ontario Board	329,635 30	.....	.....	329,635 30	39 58	.....	329,595 72	264,788 74	64,806 98
Manitoba Board	75,547 97	7,500 00	124 15	83,172 12	17,500 00	124 15	65,547 97	14,849 65	50,698 32
Saskatchewan Board	18,968 05	3,500 00	40 35	22,508 40	5,800 00	40 35	16,668 05	6,387 93	10,280 12
Alberta Board	37,023 84	8,500 00	.....	45,523 84	15,054 80	.....	30,469 04	21,109 15	9,359 89
British Columbia Board	127,975 04	.....	428 48	128,403 52	21,287 43	428 48	105,687 61	67,270 95	39,416 66
	$853,338 12	$55,685 00	$654 28	$909,677 40	$59,730 28	$654 28	$849,292 84	$595,173 53	$254,119 31

* Advances issued to cover administration costs only.

NOTE.—Advances as at March 31 were brought forward, instead of the cash balances on deposit with the Boards, as they represent the amounts which are shown as outstanding in the books of the Department.

PENSIONS AND OTHER BENEFITS

Votes 505 and 655 Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1949, in the sum of $40 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties; and an additional amount of $110 to increase the pension to $50 per month from May 1, 1948 to March 31, 1949

	590 00
Expenditures	$ 590 00

Votes 506 and 906 Amount required to pay pensions at the rate of $300 per annum to former pilots: Joseph Pouliot, Raoul Lachance, Adelard Delisle, George Larochelle Wilhelm Langlois, Arthur Baquet, Auguste Santerre, Jules Lamarre, Alexander Larochelle and Joseph Asselin

	2,900 00
Expenditures	$ 2,758 06

Each of the above retired pilots received the sum of $300 with the exception of Alexander Larochelle who received pension from August 7, 1948, amounting to $195.16, and of Joseph Pouliot, whose pension, amounting to $162.90, was paid to October 17, 1948, the date of his decease.

Vote 507 Railway Employee's Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1948, to March 31, 1949, the sum of $30 per month instead of $20 as fixed by the said Act

	17,500 00
Expenditures	$ 16,642 51

This vote was provided to increase the minimum pension allowances from $20 as fixed by the Act, to $30 per month for the period January 1 to December 31, 1948, and to authorize the payment of such allowances at the sum of $30 per month during the period mentioned in the vote.

Vote 907 To authorize payment from the Consolidated Revenue Fund to Colonel J. A. Cross, former Chief Commissioner, Board of Transport Commissioners, or his legal representatives, of an annuity at the rate of $4,800 payable monthly to commence on July 1, 1948, and to continue for a period of five years from that date

	3,600 00
Expenditures	$ 3,600 00

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S. $ 10,642 50

AIR SERVICE

Vote 508 Air Transport Board—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries	111,157 00	122,157 00	119,070 76
Allowances	840 00	600 00	450 00
Travelling Expenses	25,000 00	17,740 00	14,490 62
Telegrams, Telephones and Postage	2,500 00	1,500 00	1,401 48
Printing, Stationery and Office Equipment	4,000 00	6,500 00	6,231 17
Professional and Special Services	6,000 00	4,500 00	4,042 46
Sundries	4,800 00	1,300 00	1,297 65
	$ 154,297 00	$ 154,297 00	$ 146,984 14

As at March 31, 1949, there were 41 salaried employees being paid from this vote, of whom 21 were permanent and 20 temporary.

Votes 509 and 908 Air Service Administration

	Estimates	Allotments	Expenditures
Salaries	75,398 00	73,398 00	63,881 70
Travelling Expenses	23,000 00	23,000 00	9,646 35
Telegrams, Telephones and Postage	2,900 00	3,900 00	3,892 26
Printing, Stationery and Office Equipment	3,500 00	4,500 00	4,356 00
Sundries	2,002 00	2,002 00	1,272 04
	$ 106,800 00	$ 106,800 00	$ 83,048 35

As at March 31, 1949, there were 19 salaried employees being paid from this vote of whom 8 were permanent and 11 temporary.

Civil Aviation Division

Votes 510 and 909 Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder

	Estimates	Allotments	Expenditures
Salaries and Wages	405,213 00	427,651 22	427,651 22
Allowances	960 00	360 00	
Travelling Expenses	55,000 00	59,000 00	58,875 32
Telegrams, Telephones and Postage	8,000 00	10,000 00	9,044 85
Printing, Stationery and Office Equipment	32,000 00	31,649 78	31,649 78
Materials and Supplies	50,000 00	33,577 27	33,577 27
Freight, Express and Cartage	2,000 00	1,449 45	1,322 01
Repairs and Upkeep of Equipment	24,000 00	11,485 28	11,485 28
Sundries	9,490 00	11,490 00	10,303 24
	$ 586,663 00	$ 586,663 00	$ 583,908 97

As at March 31, 1949, there were 190 salaried employees being paid from this vote, of whom 52 were permanent and 138 temporary.

Votes 511 and 910 Airways and Airports—Construction and Improvements, including Radio facilities; and to authorize commitments against future years in the amount of $452,000—Capital

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

	Estimates	Allotments	Expenditures
Temporary Assistance	515,439 00	520,439 00	519,271 02
Acquisition of Land and/or Construction of Buildings, Works and Structures—			
Field Services	9,173,432 00		
Moncton District			
Buchans, Nfld.—Completion of equipment buildings and staff dwelling		1,500 00	1,025 00
Contract—H. Sims and J. Wells, payments, including final payment, $1,025; total payments, $36,398.60.			
Torbay, Nfld.—Install standard approach lighting		2,000 00	1,489 30
Charlottetown, P.E.I.—Install standard approach lighting on Approach 36		8,650 00	8,537 48
Halifax, N.S.—			
Install high intensity runway lighting on instrument landing system runway 6-24 and on Approaches 16 and 6		18,375 00	325 03
Passenger accommodation		8,818 00	8,817 73

Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*	Estimates	Allotments	Expenditures
New Glasgow, N.S.—Completion of 1947-48 contract on field development		1,796 00	1,795 55
Sydney, N.S.—			
Clearing and grading of flightways		50,000 00	38,680 30
Contract—Municipal Spraying and Contracting Ltd., $47,000; payments, $36,477.			
Install high intensity runway lighting on instrument landing system runway 7-25 and Approaches 7 and 25		39,500 00	21,663 41
Contract—Municipal Spraying and Contracting Ltd., $18,113.91; payment in full.			
Construction of airways buildings and office space		75,000 00	16,294 71
Yarmouth, N.S.—			
Surface treatment on runway		32,600 00	31,069 53
Contract—Municipal Spraying and Contracting Ltd., $13,784.54; payment in full.			
Revisions to airport lighting		5,500 00	2,069 61
Improvements to water and sewer lines		2,500 00	1,866 00
Blissville, N.B.—Surface treatment on runway		8,000 00	7,130 51
Contract—Coastal Asphalt Products Ltd., $7,065; payment in full.			
Fredericton, N.B.—Development of airport, runways, drainage, etc., (first stage)		73,399 00	62,883 67
Contract—Warren Bituminous Paving Co., Ltd., $205,750; payments, $58,974.48			
Moncton, N.B.—			
Reinforce Runway 11-29 and construct extension to 6,000 feet and reconstruct taxiway and aircraft parking area to meet Trans-Atlantic terminal requirements		715,000 00	690,326 77
Contract—Rayner Construction Ltd., $715,000; payments, $500,631.38; to date $597,036.12			
Install high intensity runway lighting on Instrument Landing System Runway 11-29 and Approaches 7 and 26		12,500 00	11,390 18
Building instrument landing system remote receiver and grading improvements on entrance road to transmitter site		45,000 00	9,241 55
Contract—Hub Equipment Ltd., $32,000; payments, $4,462.20.			
Rehabilitation of power service		2,000 00	1,875 09
Pennfield Ridge, N.B.—			
Surface treatment on runways		22,000 00	19,963 32
Contract—Fowlers Paving Co., $9,350.75; payment in full.			
Install high intensity runway lighting on Runway 9-27 and Instrument Landing System Approaches 3 and 27 and standard lighting on Approaches 21 and 9 Taxiway		43,100 00	34,363 76
Contract—Rayner Construction Ltd., $14,082.35; payment in full.			
Complete living accommodation		50,000 00	43,669 73
Provision of passenger accommodation		13,184 00	13,183 75
Saint John, N.B.—Construction of runway		25,000 00	24,496 73
Contract—Municipal Spraying and Contracting Ltd., $690,000; payments, $21,500.			
		1,255,422 00	*1,052,158 71*

	Estimates	Allotments	Expenditures
Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*			
Montreal District			
Goose Bay, Labrador—			
Construction of 21 new apartments—concrete foundation—re-roofing and re-siding for all surplus war buildings used for living accommodation		368,000 00	366,530 76
Construction of airport buildings		50,000 00	49,970 64
Contract (in respect of the 2 items above), cost plus fixed fee of $16,650—Terminal Construction Co. Ltd., $295,150; payments, $278,194.77 including amounts of $3,694.77 and $25,000 paid from Radio Services (see further on in this vote).			
Complete approach lighting on Runway 19-27		2,000 00	
Revision of power lines in building area		5,000 00	3,231 17
Cartierville, Que.—Additional drainage and repairs to Runway 15-33		32,000 00	26,439 46
Contract—Lakeshore Construction Co., Ltd., $26,000; payments, $21,474.31.			
Matane, Que.—Fertilizing, seeding and drainage		7,000 00	2,682 74
Megantic, Que.—Additional airport drainage		15,000 00	12,771 64
Contract—Grant-Mills Ltd., $11,969.32; payment in full.			
Mont Joli, Que.—			
Surface treatment and repairs to runways		31,250 00	31,162 20
Contract—La Cie de Construction et Pavage Dubuc Ltee., $31,118.46; payment in full.			
Install disposal bed for septic tank		4,500 00	4,298 26
Install standard runway and obstruction lighting		38,000 00	18,237 74
Completion of 1947-48 Field Development Contract		21,000 00	20,181 71
Contract—Massicotte et Fils Ltee., payments, including final payment, $17,291.96; total payments, $47,232.71.			
Montreal, Que.—			
Extend Trans-Atlantic Loading apron		55,000 00	47,776 01
Replace walks on Trans-Atlantic building area with concrete		5,500 00	5,500 00
Runway repairs		20,000 00	20,000 00
Contract (in respect of the 3 items above)—Diblee Construction Co., Ltd., $63,526.15; payment in full.			
Improvements to sewage disposal plant		2,500 00	1,792 40
Improvements to Trans-Atlantic passenger terminals		10,000 00	700 00
Extend domestic passenger terminal		25,000 00	20,202 32
Install high intensity runway lighting on Runways 6-24 and 10-28 and on Approaches 6 and 10		15,488 00	10,786 31
Standby power plant and building		34,500 00	23,588 11
Contract—The Tower Co., Ltd., $17,981.50; payment in full.			
Payment to T.C.A. for maintenance of hangar		45,260 00	30,657 34
Revisions to high tension power transmission line		1,062 00	1,061 83
Purchase of land		50,000 00	5,371 20
Les Soeurs de la Congregation Notre-Dame de Montreal received $5,000 for acquisition of land, Parish of Pointe Claire, Que.			
Quebec, Que.—			
Surface treatment of runways and repairs to drainage		16,000 00	8,765 00
Contract—La Cie de Construction et Pavage Dubuc Ltee., $15,000; payments, $8,730.			
Install approach lighting		8,000 00	6,934 56
Completion of 1947-48 Contract		15,000 00	10,067 16

Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*	Estimates	Allotments	Expenditures
Quebec, Que.—*Concluded*			
Contract—Komo Construction Ltd., payments, including final payment, $6,689.07; total payments, $36,212.42.			
Land options for lighting and clearances		3,000 00	2,693 20
Saguenay, Que.—			
Surface treatment on runways		24,000 00	22,532 71
Contract—La Cie de Construction et Pavage Dubuc Ltee., $11,496.05; payment in full.			
Install standard runway lighting		36,000 00	26,464 33
Repairs to road		2,450 00	190 34
		942,510 00	*780,589 14*
Toronto District			
Gore Bay, Ont.—			
Replace runway and approach lighting		5,000 00	4,845 78
Surface treatment of 2 runways		28,000 00	24,185 40
Contract—King Paving Co., Ltd., $9,301.94; payment in full.			
Install water supply line from lake to staff building		7,000 00	5,674 24
Kapuskasing,Ont.—Install water and sewage mains		13,000 00	10,038 43
Contract—The B.Y.W. Construction Co., $7,190.15; payment in full.			
Kitchener, Ont—Construction of 1 runway, 3,500 ft. by 150 ft., taxiway aircraft parking area and grading of 1 landing strip		44,400 00	18,851 62
Contract—Warren Bituminous Paving Co., Ltd., $60,000; payments, $16,974.			
London, Ont.—			
Install high intensity runway lighting on Runways 14-32 and 5-23 and Approaches 14-23		34,500 00	29,840 11
Contract—R. A. Blyth, $14,320.62, payment in full.			
Standby power plant		11,500 00	234 30
Building for standby power plant		18,000 00	12,600 00
Contract—Gaffney Construction Co., $26,000; payments, $12,600.			
Replacement of hangar roof		10,000 00	
Malton, Ont.—			
Reconstruction of taxiways		154,000 00	152,356 83
Contract—King Paving Co., Ltd., $148,384.64; payment in full.			
Completion of terminal buildings and facilities		834,000 00	729,852 81
Standby power plant and building		40,600 00	28,061 14
Contract—Fried Construction Co., payments, including final payment, $22,365.93; total payments, $26,865.93.			
Install high intensity lighting on Approach 5		4,500 00	
Install high intensity runway lighting on Runway 5-23		36,000 00	31,748 34
Contract—King Paving Co., Ltd., $12,209.18; payment in full.			
Repairs to roof of Hangars 1 and 2		17,000 00	8,434 95
Contract, cost plus fixed fee of $2,150—A. F. Byers Construction Co., Ltd., $24,500; payments, $8,434.95.			
Extension to and reconstruction of EW runway in concrete		548,750 00	514,259 74
Contract—King Paving Co., Ltd., $475,000; payments, $429,059.37.			
Installation of water line		9,000 00	8,470 00
Contract—The Grant Contracting Co., Ltd., $8,470; payment in full.			
Replacement of hangar roofs		10,000 00	

	Estimates	Allotments	Expenditures
Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*			
Muskoka, Ont.—Install standard lighting on Runway Approaches 20 and 34		1,500 00	
North Bay, Ont.—Install high intensity lighting on Runway Approaches 8 and 26		27,500 00	23,038 25
Nakina, Ont.—Revision of electrical distribution system		1,000 00	
Oshawa, Ont.—Extend Runway 12-30 to 3,500 ft. .. Contract—R. A. Blyth, $37,392.73; payment in full.		55,000 00	43,717 36
Ottawa, Ont.—			
Install high intensity lighting on Instrument Landing System Runway 17-35 and on Approaches 17 and 35		19,700 00	11,742 80
Contract—Hurdman Bros., $7,627.59; payment in full.			
Extend water main for fire protection		13,000 00	4,773 81
Contract—McLaughlin Brothers, $13,000; payments, $4,773.81.			
Buildings for instrument landing system		11,200 00	6,154 72
Contract—A. Lanctot Construction Co., $7,000; payments, $6,154.72.			
Pagwa, Ont.—			
Extension to power house		2,500 00	
Land settlement		2,250 00	1,386 50
Revision of electrical distribution system		500 00	
Wiarton, Ont.—			
Fertilizing and seeding		11,000 00	5,713 55
Install runway and approach lighting		16,500 00	13,168 89
Land settlement and compensation		3,000 00	3,000 00
Completion of 1947-48 Field Development Contract		45,000 00	42,370 80
Contract—Scott-Jackson Construction Co., payments, including final payment, $38,704.20; total payments, $477,279.60.			
Windsor, Ont.—			
Construction of extensions to Runways 7-25 and 12-30		230,000 00	220,225 37
Contract—Woollatt Construction Ltd., payments, including final payment, $194,613.19; total payments, $215,135.12.			
Install high intensity lighting on Instrument Landing System Runway Approaches 2 and 25		10,500 00	9,267 11
Install high intensity runway lighting on Instrument Landing System Runway 2-20 and lighting on extensions		14,000 00	8,794 42
Standby power plant building		30,000 00	10,899 96
Contract—Hein Construction Co., $28,000; payments, $10,620.			
Building for instrument landing system		3,000 00	
General—Purchase and install gasoline emergency power plants at 4 airports		3,500 00	2,192 75
		2,325,900 00	*1,985,899 98*
Winnipeg District			
Graham, Ont.—			
Fertilizing and seeding		5,000 00	
Install boundary and high intensity approach lighting		15,000 00	5,854 76
Provision of Diesel power		3,000 00	780 39
Completion of building construction		16,000 00	15,761 09

	Estimates	Allotments	Expenditures
Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*			
Graham, Ont.—*Concluded*			
Contract, cost plus 10 per cent—Tomlinson Construction Co., Ltd., payments, including final payment, $36,515.99 of which $26,515.99 was paid from Radio Services (see further on in this vote); total payments, $82,497.49.			
Construction of dwelling		16,000 00	13,141 32
Completion of 1947-48 Field Development Contract		20,000 00	19,384 92
Contract—Tomlinson Construction Co., Ltd., payments, including final payment, $19,384.92; total payments, $242,384.49.			
Fort William (Lakehead), Ont.—			
Construction of aircraft parking area, drainage offtake and protection works		81,100 00	67,932 64
Contract—Tomlinson Brothers, Ltd., $52,176.58; payment in full.			
Building for remote receiver and transmitter and instrument landing system facilities		50,000 00	27,606 38
Contract—Hacquoil's, $26,987.95; payment in full.			
Runway lighting on 2 runways and taxiway		44,000 00	34,442 78
Contract—Hewitson Construction Co., Ltd., payments, including final payment, $24,107.81; total payments, $48,251.21.			
Install obstruction lighting		2,000 00	1,641 54
Install high intensity lighting on Approaches 7 and 25		5,500 00	2,234 61
Red Lake, Ont.—			
Completion of construction of landing strip		129,000 00	123,527 49
Surface treatment of existing landing strip		75,000 00	72,499 42
Contract (in respect of the 2 items above)—Rayner Construction Ltd., $525,000; payments, $194,010.59; to date, $522,499.42.			
Sioux Lookout, Ont.—			
Surfacing NS Runway		53,500 00	53,098 79
Contract—Hewitson Construction Co. Ltd., payments, including final payment, $35,106.14; total payments, $91,815.03.			
Improvements to airport road		20,500 00	
Completion of equipment building		4,500 00	4,169 63
Brandon, Man.—			
Grade landing strips for possible runway extension to 3,500 ft., and repairs and surface treatment to existing runways		70,000 00	48,819 98
Contract—Maple Leaf Construction Ltd., $60,000; payments, $43,773.46.			
Install standard lighting on 3 runways and Approaches 7 and 32		29,000 00	13,257 91
Neepawa, Man.—Install standard runway lighting on 2 runways		42,000 00	18,707 94
Winnipeg, Man.—			
Purchase of airways land		75,000 00	30,828 66
Holger Kjear received $11,500 and John Dahl and T. S. Dahl $12,250 for acquisition of land.			
Completion of NW-SE and NS Runways (6,200 ft. by 200 ft.), concrete compass swinging base with taxi connection		1,333,000 00	1,311,045 40
Contract—Commonwealth Construction Co., Ltd., payments, including final payment, $986,707.48; total payments, $1,694,584.97.			
Install high intensity runway lighting on Runways 13-31 and 18-36		22,000 00	9,401 37
Install high intensity lighting on Approaches 13 and 36		12,000 00	4,765 70

	Estimates	Allotments	Expenditures
Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*			
Winnipeg, Man.—*Concluded*			
Purchase of additional land and relocation of road serving 2 municipalities		20,000 00	7,300 26
Contract—John E. Chattan, $12,500; payments, $7,300.26.			
Railway diversion		14,000 00	13,407 42
Broadview, Sask.—			
Improvements to 3 landing strips		8,000 00	371 43
Install emergency power plant and building		9,500 00	7,193 84
Contract—Bird Construction Co., Ltd., $6,071.63; payment in full.			
Dafoe, Sask.—Install standard runway lights on 3 runways		42,000 00	23,320 23
Moose Jaw, Sask.—Modification of R.C.A.F. flare path lighting		12,000 00	9,246 85
North Battleford, Sask.—Repairs to runways		7,000 00	
Regina, Sask.—			
Repairs to runways		22,500 00	21,660 00
Contract—Dorosz Brothers Contractors, $21,626.50; payment in full.			
Install high intensity approach lighting		14,000 00	2,272 32
Standby power plant building		9,500 00	4,543 50
Purchase of land		5,000 00	167 00
Saskatoon, Sask.—			
Install high intensity runway and approach lighting		36,000 00	32,018 82
Relocation of Saskatchewan Power Commission power line on west side of airport		14,000 00	13,153 10
Completion of 1947-48 contract		170,000 00	40,806 09
Contract—Tomlinson Construction Co., Ltd., payments, including final payment, $38,894.27; total payments, $1,319,611.96.			
Swift Current, Sask.—			
Grade landing strips for possible runway extensions to 3,500 ft., repair and surface treatment to existing runways		7,000 00	
Install standard lighting on Approaches 7 and 30		17,000 00	9,603 44
		2,530,600 00	*2,063,967 02*
Lethbridge District			
Calgary, Alta.—			
Completion of extension to runways 16-34 and 7-25		190,000 00	162,473 30
Strengthening and lengthening of runways		426,000 00	380,245 09
Contract (in respect of the 2 items above)—Dutton Bros. & Co., payments, including final payment, $487,727.67; total payments, $816,198.10.			
Standby power plant		11,000 00	5,360 65
Building for standby power plant		14,000 00	10,608 98
Contract—Dutton Bros. & Co., $13,000; payments, $10,608.98.			
Rehabilitation of lighting on Runways 7-25		4,000 00	214 08
Install high intensity lighting on Approaches 16-34		11,500 00	1,145 55
Install high intensity lighting on Runways 16-34		27,000 00	14,598 96
Provision of new terminal facilities on west side of airport		65,000 00	64,947 08
Contract, cost plus fixed fee of $4,100—Dutton Bros. & Co., $64,947.08; payment in full.			
Cowley, Alta.—			
Completion of staff dwelling for aerodrome keeper		9,500 00	1,455 57
Construction of airport buildings		25,000 00	2,547 49
Contract (in respect of the 2 items above)—Oland Construction Co., $35,000; payments, $5,593.88 including $3,000 paid from Radio Services (see further on in this vote).			

Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*	Estimates	Allotments	Expenditures
Embarras, Alta.—			
Construction of equipment building		6,000 00	2,607 20
Revision of electrical distribution system		2,000 00	1,164 38
Revolving beacon steel tower		3,880 00	1,514 10
Fort McMurray, Alta.—			
Improvements to landing strip		3,200 00	1,637 98
Revision of electrical system		1,000 00	230 65
Completion of staff dwelling for aerodrome keeper		500 00	357 62
Reimbursement to Canadian Pacific Air Lines for improvements to landing field in 1942		8,694 00	8,693 46
Lac La Biche, Alta.—			
Completion of NW-SE landing strip		4,150 00	3,104 94
Boundary lighting		5,500 00	2,232 75
Lethbridge, Alta.—			
Install high intensity lighting on Runways 7-25 and complete standard lighting on runway extensions		9,000 00	6,285 68
Install high intensity lighting on Approaches 7 and 30		11,500 00	5,086 18
Standby power plant and building		36,100 00	21,613 56
Contract—Bird Construction Co., Ltd., $24,000; payments, $17,010.			
Construction of road to sewage disposal plant		2,500 00	2,494 00
Fertilizing and seeding		4,000 00	1,138 55
Land purchases, settlements, etc.		20,000 00	
Repairs to runways		44,000 00	25,893 04
Contract—O'Sullivan Construction Co., $29,000; payments, $15,976.39.			
Medicine Hat, Alta.—			
Install standard lighting on Approaches 3 and 27		17,000 00	12,179 89
Install lighting on taxiway		17,000 00	3,905 12
Penhold, Alta.—Modification of sewerage system		9,000 00	1,562 76
Vulcan, Alta.—			
Alteration to surplus R.C.A.F. building for caretaker's building		8,500 00	3,276 48
Revision of electrical distribution system to save power costs		1,000 00	22 50
Fort Resolution, N.W.T.—			
Revision of electrical distribution system		1,000 00	965 73
Revolving beacon steel tower		4,000 00	1,208 54
Install water supply		3,000 00	1,064 09
Fort Smith, N.W.T.—			
Construction of 6 staff dwellings for Air Service personnel, radio range and transmitter buildings and power lines		30,000 00	24,176 69
Completion of installations of Diesel Generating plants and power distributing system		3,000 00	1,463 43
Revolving beacon steel tower		4,000 00	1,366 69
Reimbursement to Canadian Pacific Air Lines for improvements to landing fields in 1942		11,689 00	11,688 41
Acquisition of staff dwelling		10,000 00	
Hay River, N.W.T.—			
Completion of 2 staff dwellings and erection of 2 additional war type huts for living accommodation		25,500 00	24,183 56
Revolving beacon steel tower		2,000 00	1,457 00
Revision of electrical distribution system for Diesel operation		6,000 00	2,738 74
Norman Wells, N.W.T.—Acquisition of staff dwelling		10,000 00	

	Estimates	Allotments	Expenditures
Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*			
Yellowknife, N.W.T.—			
Construction of waterworks, sewerage, walks and grading in townsite building area		9,300 00	2,149 76
Install revolving beacon		1,400 00	
Install power distribution system on airport		2,000 00	
Construction of equipment storage dwelling		6,200 00	
Construction of 5 staff dwellings on Yellowknife townsite		34,000 00	31,312 48
Contract, cost plus 5 per cent plus $1,000 per month management fee for this and the following contract—A. M. Berry & Co., $90,200; payments, $31,312.48.			
Construct drainage ditch, surface treatment of landing strips and grading and gravelling of taxiway and aircraft parking area		132,500 00	87,969 55
Contract, cost plus 5 per cent, plus $1,000 per month management fee for this and the preceding contract—A. M. Berry & Co., payments, including final payment, $69,726.99 of which $14,243.16 was paid from Radio Services (see further on in this vote); total payments, $707,776.80.			
		1,293,113 00	*940,342 26*
Edmonton District			
Edmonton, Alta.—			
Install high intensity lighting on instrument landing system Runways 15-33 and Approach 33		32,300 00	26,059 72
Contract—J. W. S. Chappelle, $23,508.49; payment in full.			
Construction of living accommodation for the staff of the Air Service Division		60,000 00	43,008 63
Land Settlement		2,570 00	2,570 00
Completion of revisions to warehouse buildings Nos. 31 and 32		12,500 00	11,004 57
Whitla, Alta.—Removal of pole line originally established for standard beam approach system		1,000 00	595 00
Snag, Y.T.—Completion of airway buildings		28,000 00	22,576 96
Contract, lump sum—British Yukon Navigation Co. Ltd., $20,040.72; payment in full.			
Whitehorse, Y.T.—			
Extension of taxiway and apron		28,000 00	25,400 00
Contract, cost plus fixed fee of $5,456—Alberta Construction Co., $79,360; payments, $72,253.37 including $46,853.37 paid from Vote 516.			
Repairs to hangar roof		3,000 00	2,498 95
Completion of revisions to power distribution system		1,000 00	61 53
		168,370 00	*133,775 36*
Vancouver District			
Abbotsford, B.C.—			
Install high intensity approach lighting on Approach 6		12,500 00	3,720 19
Clearing and stumping flightways		4,000 00	
Comox, B.C.—			
Repairs to concrete runways, taxiways and aircraft parking area		55,000 00	53,342 90
Improve airport drainage		15,000 00	12,757 87
Contract (in respect of the 2 items above)—Premier Construction Co., Ltd., $63,488.40; payment in full.			
Alterations to water works		3,000 00	1,840 30

Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*	Estimates	Allotments	Expenditures
Dog Creek, B.C.—Conversion of R.C.A.F. barracks to apartments for Air Service personnel, painting and repairs to existing buildings		11,000 00	8,012 24
Contract—Lump sum—D. T. Wilson and F. J. Cook, $8,012.24; payment in full.			
Hope, B.C.—Construction of staff dwelling		13,000 00	5,319 34
Contract—A. Klassen, $13,000; payments, $5,319.34.			
Patricia Bay, B.C.—			
Install high intensity lighting on Approach 13 and conversion of Approach 26	....	18,000 00	7,593 52
Install obstruction and hazard lights		2,500 00	285 71
Completion of extension of power service to obstruction lights		4,400 00	373 13
Penticton, B.C.—			
Runway surface treatment		25,000 00	21,347 74
Contract—Interior Contracting Co. Ltd., $15,317.71; payment in full.			
Equipment building		7,000 00	6,899 00
Port Hardy, B.C.—			
Repair and seal runways 15-33		20,300 00	20,208 85
Contract—Marwell Construction Co., $13,996.84; payment in full.			
Conversion of surplus R.C.A.F. Barracks for Air Service personnel		84,000 00	83,991 82
Contract—R. A. Wassman & Co. Ltd., $93,975.74; payment in full, including $10,000 paid from Radio Services (see further on in this Vote).			
Construction of water tank and revisions to waterworks system		9,000 00	7,145 32
Prince George, B.C.—			
Repairs to runways, roads and improvements to approaches		65,530 00	64,309 94
Contract—Williams & Carrothers Ltd., $45,997.23; payment in full.			
Conversion of R.C.A.F. Barracks and improvements to existing buildings for Air Service personnel		18,000 00	17,570 10
Contract—Chester H. Neff, $17,550; payment in full.			
Install standard approach lighting on 1 approach	..	14,000 00	7,391 92
Quesnel, B.C.—			
Install runway lighting		6,000 00	3,153 19
Equipment building		10,000 00	9,832 04
Clearing on flightways		4,000 00	3,600 00
Salmo, B.C.—Completion of 1947-48 contract		15,500 00	15,278 46
Contract—F. R. Rotter Lumber Co., payments including final payment, $14,943.32; total payments, $20,037.32.			
Sumas, B.C.—Runway repairs		2,000 00	1,950 00
Smithers, B.C.—			
Repairs to runway and taxiway		7,200 00	7,158 05
Contract, cost plus fixed fee of $750—Williams & Carrothers Ltd., $7,158.05; payment in full.			
Repairs to hangar roof trusses		10,000 00	7,818 84
Contract, cost plus fixed fee of $900—A. F. Byers Construction Co. Ltd., $9,900; payments, $7,818.84.			
Vancouver, B.C.—			
Install high intensity lighting on instrument landing system Approaches 7 and 25		5,500 00	5,480 57
Install high intensity lighting on Runways 7 and 25		6,600 00	2,549 62
Standby power plant		15,100 00	7,778 93

	Estimates	Allotments	Expenditures
Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*			
Vancouver, B.C.—*Concluded*			
Purchase of land for instrument landing system and approach lighting		35,000 00	20,020 00
A payment of $20,000 was made to the estate of William Nicoll for acquisition of land in the municipality of Richmond, B.C.			
Building for standby plant		19,000 00	16,747 59
Contract—Marwell Construction Co. Ltd., $16,707; payment in full.			
Install fire alarm system in Radio-Meteorological Building		400 00	123 48
		517,530 00	*423,600 66*
General			
Reconnaissance, preliminary, detailed and legal surveys and engineering investigations on airports, airways, radio and meteorological sites		123,900 00	93,666 41
To cover unliquidated commitments carried over from previous projects		14,800 00	10,814 98
		138,700 00	*104,481 39*
Total Field Services	*9,173,432 00*	*9,172,145 00*	*7,484,814 52*
Radio Services	1,977,350 00		
Moncton District			
St. Andrew's, Nfld.—Revision to range power and control line		1,400 00	553 31
Charlottetown, P.E.I.—Construction of dwelling		12,000 00	10,242 50
Contract, cost plus fixed fee of $750—County Construction Co. Ltd., $9,775.05, payment in full.			
Dartmouth, N.S.—Construction of 1 instrument landing system		45,000 00	3,312 33
Contract—Terminal Construction Co. Ltd., $35,000; payments, $2,142.			
New Waterford, N.S.—Install water and sewage facilities		3,000 00	2,151 55
Sydney, N.S.—Partial construction of 1 instrument landing system		10,500 00	540 29
Moncton, N.B.—			
Improvements to communication facilities		65,000 00	23,671 52
Contract—Bay Construction Ltd., $10,000; payments, $4,374.90.			
Additional Aeronautical Radio Canada communication facilities		10,300 00	7,952 99
Partial construction of 1 instrument landing system		20,000 00	2,518 59
Pennfield Ridge, N.B.—			
Partial construction of 1 instrument landing system		10,500 00	76 26
Convert radio range to simultaneous operations system		5,000 00	1,256 14
		182,700 00	*52,275 48*
Montreal District			
Goose Bay, Labrador—			
Heating equipment for transmitter building		6,000 00	5,737 58
Improvements to communication facilities		40,000 00	36,159 95
Contract—Terminal Construction Co. Ltd., (In respect of the 2 items above) see Field Services above in this Vote for details.			
Additions to Aeronautical Radio Canada communication facilities		96,400 00	61,781 63
Montreal, Que.—			
Completion of 2 instrument landing systems		5,000 00	3,299 25
Improvements to communication facilities		105,000 00	82,642 75
Contract—J. L. E. Price & Co. Ltd., $10,000; payments, $6,256.89.			

Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*	Estimates	Allotments	Expenditures
Montreal, Que.—*Concluded*			
Contract—The Tower Co. Ltd., $12,313.65; payment in full.			
A payment of $31,168 was made to Dame Glaphyre C. Theoret, widow of J. Arthur Rousse, for acquisition of land and buildings, in the Parish of Pointe Claire, Que.			
Provision of living accommodation		30,000 00	29,159 28
Contract—The Tower Co. Ltd., $30,000; payments, $22,539.60.			
Contract—Prefabricated Homes Co., payments including final payment, $2,165.10; total payments, $7,431.90.			
Additional Aeronautical Radio Canada communication facilities		2,850 00	308 70
Quebec, Que.—Convert ex R.C.A.F. buildings to 4 apartments		20,000 00	
		305,250 00	*219,089 14*
Toronto District			
Charing Cross, Ont.—Completion of fan marker		1,000 00	
Clear Creek, Ont.—Building improvements		1,500 00	1,500 00
Earlton, Ont.—Completion of Z marker		500 00	294 79
Gore Bay, Ont.—Completion of range construction		8,000 00	1,154 49
Killaloe, Ont.—Building improvements		1,500 00	332 22
London, Ont.—Construction of 1 instrument landing system		45,000 00	32,229 64
Contract—McKay-Cocker Construction Ltd., $16,844.18; payment in full.			
Muskoka, Ont.—Completion of Z marker		500 00	236 21
Nakina, Ont.—Provision of living accommodation		4,000 00	1,260 71
Ottawa, Ont.—Partial construction of 1 instrument landing system		20,000 00	4,331 49
Pagwa, Ont.—			
Completion of dwelling construction		6,900 00	454 69
Construction of counterpoise footings and Z marker installations		3,000 00	2,558 39
Porquis Junction, Ont.—Construction of counterpoise footings and Z marker installations		3,500 00	3,059 60
Toronto, Ont.—			
Completion of 2 instrument landing systems		15,000 00	5,840 04
Construction of remote receiver stations		3,000 00	
Construction of fan marker (Inglewood)		10,000 00	
Wiarton, Ont.—Completion of range construction		8,000 00	2,347 86
Windsor, Ont.—Partial construction of 1 instrument landing system		20,000 00	745 28
		151,400 00	*56,345 41*
Winnipeg District			
Armstrong, Ont.—Modifications to living accommodation		15,000 00	14,228 55
Graham, Ont.—Completion of radio range		60,000 00	51,344 28
Contract—Tomlinson Construction Co. Ltd., for details see Field Services above in this Vote.			
Kenora, Ont.—Completion of dwelling construction		1,000 00	818 28
Fort William (Lakehead), Ont.—			
Partial construction of 1 instrument landing system		23,000 00	8,427 10
Construction of remote receiver and transmitter stations		13,000 00	

	Estimates	Allotments	Expenditures
Acquisition of Land and/or Construction of Buildings, Works and Structures—*Continued*			
Sioux Lookout, Ont.—Completion of reconstruction of range road		6,000 00	4,884 33
Contract—O. Hacquoil, payments including final payment, $4,863.65; total payments, $17,448.35.			
Brandon, Man.—Completion of construction of homing station		10,000 00	7,943 25
Contract—Universal Construction Co. Ltd., $6,359.58; payment in full.			
Rivers, Man.—Completion of 2 dwellings		6,000 00	4,763 89
The Pas, Man.—			
Provision of living accommodation		34,000 00	21,568 62
Contract, cost plus fixed fee of $1,600—Matthews Construction Co., $32,000; payments, $14,416.61.			
Improvements to radio range facilities		35,400 00	27,697 79
Winnipeg, Man.—			
Control line air traffic control tower to radio range office		8,000 00	5,773 90
Completion of 2 instrument landing systems		35,000 00	29,153 90
Contract—Henry E. Gibson & Co. Ltd., payments including final payment, $23,767.16; total payments, $48,254.56.			
Broadview, Sask.—			
Construction of additional dwelling		11,000 00	1,410 76
Reconstruction of road		5,000 00	3,782 48
Dafoe, Sask.—Completion of water system		3,000 00	2,111 86
Saskatoon, Sask.—Completion of 2 instrument landing systems		69,000 00	50,141 20
Contract—Evans Gravel Surfacing Co. Ltd., payments including final payment, $28,037.24; total payments, $38,588.39.			
Yorkton, Sask.—Alterations to ex R.C.A.F. buildings for living accommodation		1,500 00	
Cowley, Alta.—Construct garage		3,000 00	3,000 00
Contract—Oland Construction Co., for details see Field Services above in this Vote.			
Lethbridge, Alta.—Completion of 2 instrument landing systems		49,000 00	35,279 21
Contract—Alberta Construction Co., payments including final payment, $8,253.53; total payments, $23,746.87.			
Contract—General Construction Co. (Alberta) Ltd., payments including final payment, $3,084.30; total payments, $16,714.17.			
Cranbrook, B.C.—Reconstruct control line		2,000 00	1,557 19
Southampton, N.W.T.—Improvements to radio range facilities		65,000 00	52,848 20
		454,900 00	*326,734 79*
Edmonton District			
Calgary, Alta.—Completion of instrument landing installation		41,000 00	28,178 16
Contract—Dutton Bros. and Co., payments including final payment, $11,494.43; total payments, $32,015.02.			
Edmonton, Alta.—Construction of 1 instrument landing system		15,000 00	2,720 66
Grande Prairie, Alta.—Convert barracks to 3 apartments		24,500 00	21,936 84
Contract—Alberta Construction Co., $12,654.59; payment in full.			

Acquisition of Land and/or Construction of Buildings, Works and Structures—*Concluded*	Estimates	Allotments	Expenditures
Whitecourt, Alta.—			
Building construction		31,000 00	23,065 58
Contract—Alberta Construction Co., $22,000; payments, $18,598.17.			
Purchase of land		2,000 00	
Fort Nelson, B.C.—Erection of 5 dwellings		74,000 00	6,649 70
Fort St. John, B.C.—Convert ex R.C.A.F. buildings to apartments		22,000 00	11,401 61
Contract—W. T. Lambly, $9,000; payments, $7,280.76.			
Yellowknife, N.W.T.—Completion of range and transmitter stations		37,000 00	20,551 57
Contract—A. M. Berry & Co., for details see Field Services above in this Vote.			
Watson Lake, Y.T.—Erection of 5 dwellings		90,000 00	68,066 93
Contract, cost plus fixed fee of $4,720—Alberta Construction Co., $63,000; payments, $51,586.27.			
Whitehorse, Y.T.—			
McIntyre Creek bridge repairs		500 00	499 20
Completion of conversion of buildings to apartments		10,000 00	6,271 13
		347,000 00	*189,341 38*
Vancouver District			
Abbotsford, B.C.—Convert barracks to 4 apartments		20,000 00	1,870 95
Contract—Valley Builders Ltd., $22,000; payments, $1,791.			
Carmi, B.C.—Repair range road		3,000 00	2,749 38
Crescent Valley, B.C.—			
Road repairs		2,000 00	1,795 21
Purchase of pipe line and pumphouse site		2,200 00	
Mount Hayes, B.C.—			
Revisions to emergency power plant		1,000 00	
Revisions to power and control lines		8,000 00	7,818 45
Patricia Bay, B.C.—Oil heating and refrigerator		1,000 00	695 65
Port Hardy, B.C.—Completion of apartments		22,500 00	22,220 93
Contract—R. A. Wassman & Co. Ltd., for details see Field Services above in this vote.			
Prince George, B.C.—Building improvements and repairs		3,300 00	2,691 39
Sandspit, B.C.—			
Repairs to power and control lines		3,000 00	1,991 05
Construction and furnishing of 7 dwellings		118,000 00	104,417 09
Contract, lump sum—R. A. Wassman & Co. Ltd., $101,302.95; payment in full.			
Construction of remote transmitter building		500 00	
Vancouver, B.C.—			
Completion of instrument landing system installation		28,000 00	22,368 14
Contract—Marwell Construction Co., Ltd., payments including final payment, $8,983.40; total payments, $37,409.56.			
Construction of remote receiver station		3,500 00	582 14
		216,000 00	*169,200 38*
General			
Ottawa Experimental		20,000 00	9,278 23
Revisions to Very High Frequency Transmitter receiver facilities		14,500 00	6,612 22
Unforeseen additions and betterments (projects under $5,000)		68,000 00	44,433 46
		102,500 00	*60,323 91*
Total Radio Services	*1,977,350 00*	*1,759,750 00*	*1,073,310 49*

	Estimates	Allotments	Expenditures
Acquisition of Equipment:—			
Field Services	388,935 00		
Moncton District			
Torbay, Nfld.—Coach type passenger vehicle		1,800 00	1,537 83
Sydney, N.S.—Airport maintenance equipment (road maintenance)		20,000 00	15,964 76
Moncton, N.B.—			
Crash fire fighting equipment		5,500 00	4,816 59
Panel delivery truck		2,000 00	1,496 75
Purchase of light delivery truck (one-half ton pick-up)		1,661 00	1,661 00
Purchase of light delivery truck (one-half ton pick-up)		2,000 00	
Pennfield Ridge, N.B.—Airport maintenance equipment (road maintenance)		20,000 00	17,429 78
		52,961 00	*42,906 71*
Montreal District			
Goose Bay, Labrador—			
Stake-dump body type truck		4,500 00	3,162 18
School type bus		6,500 00	5,910 40
Panel station wagon		2,000 00	1,825 35
Sedan type passenger vehicle		2,100 00	1,325 80
Furniture for Department of Transport accommodation		3,500 00	2,257 17
Montreal, Que.—		3,700 00	
Low-bed heavy duty trailer		1,250 00	1,244 34
Coach passenger vehicle		1,900 00	1,892 27
Panel delivery truck (one-half ton)		7,600 00	7,465 00
Small rotary type snow removal unit		600 00	592 68
One G.M.C. 1941 four cot ambulance			
Purchase of portable air compressor and attachments		5,000 00	4,880 85
Mont Joli, Que.—Fire extinguisher apparatus		1,270 00	1,267 30
Saguenay, Que.—Panel delivery truck (one-half ton)		2,150 00	1,591 69
Seven Islands, Que.—			
Motor patrol grader		20,000 00	16,225 84
Station wagon panel truck		2,150 00	1,639 81
		64,220 00	*51,280 68*
Toronto District			
Earlton, Ont.—Tractor (T.D. 14) with bullgrader attachment		9,050 00	9,020 00
Kapuskasing, Ont.—Bullgrader attachment (for T.D. 14)		2,950 00	2,915 00
Malton, Ont.—			
Fire extinguishing apparatus		840 00	837 90
Purchase of pick-up truck (one ton)		1,500 00	1,434 65
Airport maintenance equipment		40,000 00	38,559 04
Muskoka, Ont.—Tractor (T.D. 14)		8,000 00	7,320 00
North Bay, Ont.—Crash fire fighting equipment		5,500 00	4,739 41
Ottawa, Ont.—			
Crash fire fighting equipment		5,500 00	4,745 12
Sedan type passenger vehicle		1,150 00	1,137 50
Toronto, Ont.—Purchase of panel delivery truck		2,500 00	
Wiarton, Ont.—Mechanical loader attachment		1,500 00	
Windsor, Ont.—Crash fire fighting equipment		5,500 00	3,727 40
		83,990 00	*74,436 02*
Winnipeg District			
Graham, Ont.—			
Aircraft fuelling tanks and equipment		1,500 00	1,498 14
All wheel drive truck and snow plow attachment		11,400 00	11,129 00

Acquisition of Equipment—*Continued*	Estimates	Allotments	Expenditures
Fort William (Lakehead), Ont.—Coach passenger vehicle		1,825 00	1,821 17
Winnipeg, Man.—			
Pick-up truck		978 00	977 02
Crash fire fighting equipment		5,500 00	3,745 33
Regina, Sask.—Crash fire fighting equipment		5,500 00	3,746 61
Saskatoon, Sask.—			
Crash fire fighting equipment		5,500 00	3,746 97
All wheel drive truck and snow plow attachment		11,400 00	11,382 00
Swift Current, Sask.—All wheel drive truck and snow plow attachment		11,400 00	11,387 00
Yorkton, Sask.—All wheel drive truck and snow plow attachment		11,400 00	11,320 00
		66,403 00	*60,753 24*
Lethbridge District			
Calgary, Alta.—Purchase of overhead loader		5,083 00	4,672 70
Fort McMurray, Alta.—Panel delivery truck		1,900 00	1,883 04
Lac La Biche, Alta.—Light delivery truck (one-half ton pick-up)		1,500 00	1,322 30
Lethbridge, Alta.—Field maintenance equipment (Four wheel drive truck with hydraulic and plow)		13,000 00	11,712 72
Fort Smith, N.W.T.—			
Panel delivery truck		1,879 00	1,878 18
Furniture for living accommodation		5,000 00	3,675 57
Yellowknife, N.W.T.—			
Furniture for living accommodation		7,000 00	3,687 77
Rock crushing plant (rock crusher and power shovel)		56,550 00	56,052 10
Fire extinguishing apparatus		1,300 00	1,282 62
		93,212 00	*86,167 00*
Edmonton District			
Edmonton, Alta.—			
Light delivery truck (one-half ton pick-up)		1,656 00	1,579 55
Panel delivery truck		2,000 00	1,342 45
Asphalt roller		2,700 00	2,693 00
Asphalt kettle		1,090 00	1,081 60
Field maintenance equipment and snow removal equipment		25,000 00	14,987 78
		32,446 00	*21,684 38*
Vancouver District			
Comox, B.C.—			
Purchase of surplus R.C.A.F. maintenance equipment		25,000 00	
Light delivery truck (one-half ton pick-up)		1,600 00	1,279 71
Prince George, B.C.—Dump truck (3 ton)		2,650 00	2,649 92
Vancouver, B.C.—			
Asphalt roller		2,800 00	2,767 00
Asphalt kettle		970 00	969 50
Chevrolet 1 ton panel truck		1,970 00	1,965 58
		34,990 00	*9,631 71*
General			
Purchase of airport maintenance equipment for use in district (wobbly wheel roller)		15,000 00	11,588 50
Purchase of De Havilland Beaver aircraft		34,000 00	28,782 53
Purchase of Anson aircraft		12,000 00	11,943 00
Purchase of Lockheed Lodestar aircraft		20,000 00	20,000 00
Purchase of two De Havilland Beaver aircraft		71,000 00	
		152,000 00	*72,314 03*
Total Field Services	*388,935 00*	*680,222 00*	*419,173 77*

	Estimates	Allotments	Expenditures
Acquisition of Equipment—*Concluded*			
Radio Services	868,700 00		
Moncton District			
Test equipment		1,000 00	864 70
Montreal District			
Test equipment		3,000 00	843 45
Toronto District			
Test equipment		1,000 00	794 15
Winnipeg District			
Test equipment		1,100 00	1,086 95
Nakina, Ont.—Replace motor vehicle		1,500 00	
		2,600 00	*1,086 95*
Edmonton District			
Test equipment		1,000 00	889 93
Vancouver District			
Test equipment		1,000 00	864 99
General			
Acquisition of radio equipment for various instrument landing system installations		468,000 00	393,454 16
Acquisition of power and control line materials for various instrument landing system installations		188,000 00	170,924 27
Acquisition of very high frequency receivers for various range stations		72,000 00	42,063 08
Acquisition of 30 receiver switching panels for various range stations		1,000 00	112 53
Acquisition of 21 motor vehicles		33,700 00	13,308 03
Acquisition of 6 snowmobiles		24,000 00	16,532 34
Acquisition of low frequency range transmitters		80,000 00	67,000 00
Acquisition of fire extinguishers for various stations		20,000 00	12,507 29
		886,700 00	*715,901 70*
Total Radio Services	*868,700 00*	*896,300 00*	*721,245 87*
Sundries	301,120 00	296,120 00	188,715 52
	$ 13,224,976 00	$ 13,224,976 00	$ 10,406,531 19

As at March 31, 1949, there were 95 salaried employees being paid from this vote, of whom 29 were permanent and 66 temporary.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S. (Airways and Airports—Civil Aviation—Capital) ..... **$ 33,355 30**

The above expenditures were in connection with expropriations and consisted of: compensation to F. Saucier, Mont Joli, Que., $2,509.25, costs of action, $345.76; compensation to S. M. Barley, Vancouver, $19,738.52 (and interest $93.53); compensation to the Estate of L. M. Diether, Vancouver, $8,000 (and interest $124.60), costs of action, $75; compensation to the Corporation of the Township of Richmond, Vancouver, $761.48 (and interest $7.76), costs of action, $100; to the Sea Island Holdings Ltd., Vancouver, and M. Barley, costs of action, $1,599.40.

Votes 512 and 911 Airways and Airports—Operation and Maintenance—Civil Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages	1,748,600 00	1,748,600 00	1,667,101 53
Allowances	24,620 00	27,889 82	27,889 82
Travelling Expenses	146,490 00	131,900 33	128,371 50
Telegrams, Telephones and Postage	46,565 00	46,565 00	41,645 82
Printing, Stationery and Office Equipment	12,570 00	16,400 39	16,400 39
Materials and Supplies	1,092,441 00	1,092,441 00	1,042,583 44
Freight, Express and Cartage	71,390 00	71,390 00	30,733 23
Light, Power and Water	145,095 00	145,095 00	137,009 75
Repairs and Upkeep of Buildings, Works and Structures	36,200 00	36,200 00	31,371 91
Repairs and Upkeep of Equipment	216,065 00	216,065 00	94,443 73
A Professional and Special Services	80,500 00	80,500 00	71,814 26
Sundries	30,054 00	37,543 46	37,543 46
	$3,650,590 00	$3,650,590 00	$3,326,908 84

As at March 31, 1949, there were 529 salaried employees being paid from this vote, of whom 60 were permanent and 469 temporary.

The ranges of annual rates of special allowances paid to civil aviation employees are as follows: officer in charge, $60-$300; isolation, $48-$1,200; living, $180-$1,500; northern, single, $900, married, $1,500; terminable, $420.

A Trans-Canada Air Lines received $22,169.20 under authority of P.C. 295, January 30, 1948, towards the cost of operation of the Kinross Airport, Michigan, U.S.A.

The following is a comparative statement of expenditures by Districts:

	1948-49	1947-48
Headquarters—Administration	301,224 04	265,693 01
Districts:		
Moncton	192,596 36	162,381 09
Montreal	1,280,365 64	1,065,364 74
Toronto	646,194 46	524,070 37
Winnipeg	211,162 22	230,518 02
Edmonton	356,757 39	272,614 57
Vancouver	338,608 73	334,194 09
	$3,326,908 84	$2,854,835 89

Votes 513 and 912 Airways and Airports—Operation and Maintenance—Radio Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages	2,072,094 00	2,075,594 00	2,075,242 07
Overtime	10,500 00	10,500 00	6,965 59
Allowances	94,000 00	102,000 00	101,003 34
Travelling Expenses	157,865 00	157,865 00	107,501 21
Telegrams, Telephones and Postage	43,757 00	43,757 00	30,733 79
Printing, Stationery and Office Equipment	24,880 00	33,880 00	33,695 34
Materials and Supplies	569,348 00	519,848 00	448,639 07
Light, Power and Water	131,520 00	131,520 00	114,070 88
Repairs and Upkeep of Buildings, Works and Structures	140,575 00	140,575 00	30,626 97
Repairs and Upkeep of Equipment	43,670 00	43,670 00	22,079 36
Freight, Express and Cartage	80,745 00	80,745 00	27,076 82
Sundries	74,135 00	74,135 00	39,655 82
A Northwest General Purpose Teletype Circuit	59,886 00	63,886 00	62,646 28
B North Atlantic Meteorological Communications	120,000 00	145,000 00	143,523 14
C Trans-Canada Airlines Operational Traffic (Contract)	287,000 00	287,000 00	202,967 75
	$3,909,975 00	$3,909,975 00	$3,446,427 43

As at March 31, 1949, there were 759 salaried employees being paid from this vote, of whom 475 were permanent and 284 temporary.

The ranges of annual rates of special allowances paid to radio operators are as follows: officer in charge, $60-$300; isolation, $48-$1,200; living, $180-$1,500; northern, single, $900, married, $1,500; terminable, $420.

A The Canadian National Telegraphs, operators of the Northwest Communication System for the Department of Transport, provide and maintain for the use of the Radio Division, communication facilities equipped with teletypewriters and associated apparatus for purposes of handling various aeronautical messages at aerodromes situated between Edmonton, Alta., and the Yukon-Alaska boundary. P.C. 911 of March 6, 1948, authorized the Department to make payments from time to time to the Company at standard rates and charges adopted by the System for such facilities. Payment was made to the Company.

B Payments were made to the Anglo-American Telegraph Company for cablegram charges in respect of weather reports.

C Under international agreement, Canada is obligated to make available communications service necessary for the safety and regularity of any Trans-Atlantic aircraft in the vicinity of Canada and P.C. 584 of February 17, 1948, authorized the Department to reimburse the Trans-Canada Air Lines for the continuing maintenance and operating cost of this service. Payment was made to the Company.

The following is a statement of expenditures by Districts, etc:—

	1948-49
Headquarters—Administration	105,255 86
Moncton District	439,563 93
Montreal District	559,329 26
Toronto District	353,019 49
Winnipeg District	414,789 41
Edmonton District	636,674 89
Vancouver District	528,657 42
Northwest General Purpose Teletype Circuit	62,646 28
North-Atlantic Meteorological Communications	143,523 14
Trans-Canada Air Lines Operational Traffic (Contract)	202,967 75
	$3,446,427 43

Votes 514 and 913 Airways and Airports—Operation and Maintenance—Airway and Airport Traffic Control

	Estimates	Allotments	Expenditures
Temporary Assistance	440,129 00	454,129 00	453,744 73
Allowances	3,960 00	3,960 00	3,839 64
Travelling Expenses	13,700 00	14,200 00	13,924 28
Telegrams, Telephones and Long Lines	436,065 00	426,565 00	396,972 79
Printing, Stationery and Office Equipment	4,400 00	4,400 00	3,208 95
Materials and Supplies	67,745 00	67,745 00	21,569 09
Freight, Express and Cartage	1,850 00	1,850 00	102 07
Light, Power and Water	3,710 00	3,710 00	3,686 11
Repairs and Upkeep of Equipment	11,320 00	11,320 00	539 10
Acquisition of Equipment			
Cartierville—Cable Power and Communications including Radio Equipment	8,500 00	500 00	
Sundries	3,260 00	6,260 00	5,821 92
	$ 994,639 00	$ 994,639 00	$ 903,408 68

As at March 31, 1949, there were 182 salaried employees being paid from this vote, of whom 80 were permanent and 102 temporary.

The following is a statement of expenditures by Airport Districts:

	1948-49
Headquarters—Administration	396,104 28
Districts:	
Moncton	93,760 90
Montreal	68,348 37
Toronto	108,322 39
Winnipeg	64,092 21
Edmonton	102,342 63
Vancouver	70,437 90
	$ 903,408 68

Votes 515 and 914 Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates

	Estimates	Allotments	Expenditures
Grant to Royal Canadian Flying Clubs Association	10,000 00	10,000 00	10,000 00
Grant to National Research Council	50,000 00	50,000 00	50,000 00
	$ 60,000 00	$ 60,000 00	$ 60,000 00

Vote 915 Contributions, subject to the approval of the Governor in Council, to assist municipalities to improve existing airports, the sites of which have been provided by such municipalities

	Estimates	Allotments	Expenditures
Municipality of Havre-Aubert, Que.	25,000 00	25,000 00	
Municipality of Grindstone, Que.	25,000 00	25,000 00	
Municipal Corporation of the Village of Gaspe, Que.	25,000 00	25,000 00	
Municipal Corporation of Forestville, Que.	25,000 00	25,000 00	25,000 00
Municipal Corporation of Pentecote, Que.	25,000 00	25,000 00	
Municipal Corporation of Riviere-du-Loup, Que.	35,000 00	35,000 00	
Municipal Corporation of the Township of Pelee, Ont.	4,000 00	4,000 00	
	$ 164,000 00	$ 164,000 00	$ 25,000 00

Vote 916 To authorize contribution to Trans-Canada Air Lines for improvements to airways facilities at Kinross Airport, adjacent to Sault Ste. Marie, Michigan, on the Great Lakes Route, not exceeding **19,000 00**
Expenditures **$ 19,000 00**

Payments were made to Trans-Canada Air Lines.

Vote 917 To authorize contribution of an amount not exceeding $137,490 to the State of Michigan, U.S.A., Department of Aeronautics, towards the cost of operation and maintenance of certain airways facilities at Houghton and Grand Marais, Michigan, U.S.A., for use of Canadian aircraft, as certified to by the Controller of Civil Aviation and approved by the Minister of Transport

	Estimates	Allotments	Expenditures
Houghton, Michigan—Airport	63,000 00	63,000 00	
—Radio Range	21,520 00	21,520 00	
Grand Marais, Michigan—Airport	30,420 00	30,420 00	20,000 00
—Radio Range	22,550 00	22,550 00	
	$ 137,490 00	$ 137,490 00	$ 20,000 00

Vote 656 Contribution to the International Civil Aviation Organization as Canada's portion of the financial assistance to the Government of Iceland in respect of the provision, operation and maintenance of certain Air Navigation Services **122,000 00**
Expenditures **$ 122,000 00**

Votes 527 and 921 Airways and Airports—Operation and Maintenance of Municipal and Other Airports

	Estimates	Allotments	Expenditures
Salaries and Wages	257,392 00	257,392 00	227,336 52
Travelling Expenses	3,800 00	3,800 00	2,002 57
Telegrams, Telephones and Postage	2,475 00	2,475 00	1,450 10
Printing, Stationery and Office Equipment	1,325 00	1,325 00	776 46
Materials and Supplies	84,495 00	84,495 00	80,808 30
Freight, Express and Cartage	2,200 00	2,200 00	1,682 72
Light, Power and Water	45,350 00	35,350 00	31,767 15
Repairs and Upkeep of Buildings, Works and Structures	8,300 00	8,300 00	4,399 61
Repairs and Upkeep of Equipment	13,200 00	13,200 00	8,927 93
Professional and Special Services	5,700 00	11,700 00	11,360 65
A Subsidies	65,334 00	65,334 00	65,333 33
Sundries	4,990 00	8,990 00	8,580 99
	$ 494,561 00	$ 494,561 00	$ 444,426 33

As at March 31, 1949, there were 76 salaried employees being paid from this vote, of whom 5 were permanent and 71 temporary.

A Subsidies towards the cost of airport operation and maintenance were made to: City of Edmonton, $25,000 (P.C. 1745, April 22, 1948); City of Moose Jaw, $7,000 (P.C. 3846, September 23, 1947); City of Prince Albert, $5,000 (P.C. 626, February 17, 1948); City of Vancouver, $28,333.33 (P.C. 953, March 18, 1947 and P.C. 3794, August 26, 1948).

The following is a statement of expenditures by Airport Districts:

	1948-49
Moncton	34,402 95
Toronto	107,837 59
Winnipeg	153,695 94
Edmonton	120,156 52
Vancouver	28,333 33
	$ 444,426 33

Votes 528 and 922 Care, Operation and Maintenance of Royal Canadian Air Force Airfields transferred to the Department of Transport

	Estimates	Allotments	Expenditures
Salaries and Wages	263,388 00	263,388 00	226,620 99
Allowances	9,780 00	9,780 00	9,582 14
Travelling Expenses	2,025 00	2,025 00	1,799 20
Telegrams, Telephones and Postage	2,685 00	2,685 00	2,060 41
Printing, Stationery and Office Equipment	1,300 00	1,300 00	462 32
Materials and Supplies	166,845 00	166,845 00	122,176 69
Freight, Express and Cartage	5,495 00	5,495 00	1,520 24
Light, Power and Water	44,800 00	44,800 00	41,637 21
Repairs and Upkeep of Buildings, Works and Structures	11,200 00	11,200 00	7,115 66
Repairs and Upkeep of Equipment	30,850 00	5,850 00	2,266 21
A Sundries	4,200 00	29,200 00	26,826 14
	$ 542,568 00	$ 542,568 00	$ 442,067 21

As at March 31, 1949, there were 73 salaried employees being paid from this vote, of whom 9 were permanent and 64 temporary.

A A subsidy amounting to $12,250, covering the period April 1, 1947 to December 31, 1948, was paid to the City of Medicine Hat towards the cost of operation and maintenance of the Medicine Hat Airport, under authority of P.C. 2457, June 3, 1948.

The following is a statement of expenditures by Airport Districts:

Districts:	1948-49
Moncton	211,903 39
Montreal	64,577 32
Toronto	10,188 27
Winnipeg	10,208 55
Edmonton	23,391 60
Vancouver	121,798 08
	$ 442,067 21

Vote 529 North East (Crimson) Staging Route—Maintenance of Airfields

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages	12,679 00	12,679 00	9,586 20
Allowances	1,560 00	1,560 00	1,023 53
Travelling Expenses	1,150 00	300 00	
Materials and Supplies	6,600 00	7,450 00	6,093 77
Sundries	1,600 00	1,600 00	1,558 30
	$ 23,589 00	$ 23,589 00	$ 18,261 80

As at March 31, 1949, there were 8 temporary salaried employees being paid from this vote.

Vote 530 Northwest Communication System—Additions and Betterments, including transport equipment—Capital

	Estimates	Allotments	Expenditures
Construction of Buildings, Works and Structures	443,301 00	443,301 00	295,979 82
Acquisition of Equipment	70,479 00	70,479 00	67,399 29
	$ 513,780 00	$ 513,780 00	$ 363,379 11

Payments were made to the Canadian National Telegraph Company, the operating company.

Vote 531 Northwest Communication System—To provide for the difference between the expenditures for operation and maintenance and revenue accruing from operations during the year ending March 31, 1949, not exceeding **728,412 00**
Expenditures ..... **$ 233,356 40**

The Northwest Communication System is operated by the Canadian National Telegraph Company for the Department and this vote is provided to pay the current operating deficit. The operating expenditures for the fiscal year amounted to $1,066,161.62 and the operating revenues totalled $832,805.22, resulting in a deficit of $233,356.40.

Vote 923 Canadian Government Trans-Atlantic Air Service—To provide for the payment of amounts due to the United Kingdom Government for the construction, supply, and installation of Rolls Royce power plants in certain aircraft used in the Canadian Government Trans-Atlantic Air Service **321,984 31**
Expenditures ..... **$ 308,774 48**

Payments were made to the United Kingdom Government.

Meteorological Division

Votes 516 and 918 Meteorological Services

	Estimates	Allotments	Expenditures
Salaries and Wages	2,485,009 00	2,331,009 00	2,225,166 18
Allowances	148,740 00	148,740 00	121,003 07
Travelling Expenses	172,450 00	172,450 00	97,858 41
Telegrams, Telephones and Postage	135,000 00	135,000 00	91,913 62
A Teletype	608,000 00	608,000 00	577,695 45
Printing, Stationery and Office Equipment	146,000 00	146,000 00	144,156 35
Materials and Supplies	521,700 00	521,700 00	375,978 21
Weather Observer Contracts	34,476 00	34,476 00	29,231 35
Freight, Express and Cartage	199,150 00	199,150 00	107,981 08
Construction of Buildings, Works and Structures	267,800 00		
General			
Small improvements to various radiosonde and rawinsonde stations		25,000 00	11,886 04
Small improvements to various surface stations		23,615 00	11,176 12
Teletype Relay Centres—			
Projects under $5,000		14,835 00	8,678 59
Forecast Offices—			
Projects under $5,000		2,000 00	44 91
Eureka Sound, N.W.T.—Prefabricated buildings for dwelling and office		9,650 00	9,375 08
Isaachsen Island, N.W.T.—Prefabricated buildings for dwelling and office		9,650 00	9,375 08
Mould Bay (Prince Patrick Island), N.W.T.—Prefabricated buildings for dwelling and office		9,650 00	9,375 08
Resolute Bay, N.W.T.—Prefabricated buildings for dwelling and office		19,300 00	18,750 16
North Ellesmere Island, N.W.T.—Prefabricated buildings for dwelling and office		19,300 00	18,750 16
		133,000 00	*97,411 22*
Montreal District			
Hopedale, Labrador—Staff dwelling		27,500 00	26,843 10
Fort MacKenzie, Que.—Construction of office and garage		5,800 00	
Port Harrison, Que.—Staff dwelling		20,000 00	16,006 08
		53,300 00	*42,849 18*
Edmonton District			
B Whitehorse, Y.T.—			
Conversion of buildings to married quarters		32,000 00	28,104 40
Relocation of rawinsonde buildings		15,000 00	13,079 05
Installation of water and sewage facilities		7,000 00	7,000 00
Norman Wells, N.W.T.—Combined living and radiosonde office accommodation		18,000 00	7,991 45
Fort Nelson, B.C.—			
Erection of two dwellings		24,000 00	
		96,000 00	*56,174 90*
Total Construction of Buildings, Works and Structures	*267,800 00*	*282,300 00*	*196,435 30*
Acquisition of Equipment	72,600 00		
General			
Furniture for married and single quarters for various stations		23,300 00	19,098 33
Purchase of Meteorological instruments		19,400 00	6,114 77
Special type furniture for various forecast offices		5,500 00	
Projects under $5,000		5,900 00	
		54,100 00	*25,213 10*
Moncton District			
Pennfield Ridge, N.B.—Furniture for married and single quarters		4,500 00	1,879 29
Montreal District			
Goose Bay, Labrador—Furniture for married and single quarters		5,500 00	4,370 38

	Estimates	Allotments	Expenditures
Acquisition of Equipment—*Concluded*			
Toronto District			
Toronto Island Airport—Radiosonde equipment power plant and hydrogen generator equipment		5,500 00	399 39
Edmonton District			
Whitehorse, Y.T.—Furniture for married and single quarters		11,500 00	7,813 37
Vancouver District			
Prince George, B.C.—Furniture for married and single quarters		4,000 00	255 55
Total Acquisition of Equipment	*72,600 00*	*85,100 00*	*39,931 08*
Sundries	49,390 00	176,390 00	176,125 17
	$4,840,315 00	$4,840,315 00	$4,183,475 27

As at March 31, 1949, there were 1,361 salaried employees being paid from this vote, of whom 238 were permanent and 1,123 temporary.

The ranges of annual rates of special allowances paid to meteorological employees are as follows: officer in charge, $60-$300; isolation, $48-$1,200; living, $180-$1,500; Northern, single $900, married $1,500; terminable, $420.

A Payments of $5,000 or over for teletype services were made to: Canadian National Railways, $399,808.02; Canadian Pacific Railway Co., $153,934.38; Newfoundland Government, $6,134.49; North American Telegraph Co., Montreal, $7,416.92.

B Alberta Construction Co. (for details of contract, see Vote 511 under Whitehorse, Y.T., on page Z—46).

The following is a statement by Districts:

	1948-49
Headquarters—Administration	1,374,432 45
Moncton District	439,606 80
Montreal District	564,901 19
Toronto District	261,614 32
Winnipeg District	379,273 67
Edmonton District	690,130 78
Vancouver District	350,891 74
General	122,624 32
	$4,183,475 27

Radio Division

Votes 517 and 919 Administration of the Radio Act and Regulations

	Estimates	Allotments	Expenditures
Salaries	345,287 00	362,787 00	361,877 88
Allowances	19,945 00	19,945 00	15,135 95
Travelling Expenses	44,500 00	44,500 00	44,380 90
Telegrams, Telephones and Postage	3,600 00	3,600 00	3,123 97
Printing, Stationery and Office Equipment	7,000 00	9,000 00	8,929 82
Materials and Supplies	178,400 00	144,900 00	105,962 38
A Canada's share of the cost of the International Telecommunication Union Organization at Berne, Switzerland and Havana, Cuba	58,000 00	70,000 00	68,478 43
Freight, Express and Cartage	3,000 00	3,000 00	2,986 97
Repairs and Upkeep of Buildings, Works and Structures	14,000 00	14,000 00	8,803 67
Acquisition of Equipment			
Purchase of two radio cars		4,000 00	2,560 40
Purchase of radio equipment		3,000 00	2,525 23
Total Acquisition of Equipment		*7,000 00*	*5,085 63*
Sundries	29,945 00	24,945 00	13,820 54
	$ 703,677 00	$ 703,677 00	$ 638,586 14

As at March 31, 1949, there were 156 salaried employees being paid from this vote, of whom 83 were permanent and 73 temporary.

A Payments were made to: Bureau de l'Union Internationale des Télécommunications, Berne, Switzerland, $62,782.22; Inter-American Radio Office, Havana, Cuba, $5,696.21.

Votes 518 and 920 Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance

		Estimates	Allotments	Expenditures
	Salaries and Wages	706,648 00	702,648 00	668,150 06
	Allowances	54,685 00	58,685 00	57,900 52
	Overtime	12,500 00	14,500 00	14,308 33
	Travelling Expenses	30,960 00	31,460 00	31,309 08
	Telegrams, Telephones and Postage	19,780 00	12,780 00	11,203 49
A	Marconi-Operated Radio Stations	225,000 00	229,500 00	229,206 78
	Printing, Stationery and Office Equipment	4,140 00	4,140 00	3,980 20
	Materials and Supplies	207,800 00	218,800 00	216,380 53
	Repairs and Upkeep of Buildings, Works and Structures	47,225 00	18,725 00	11,308 48
	Repairs and Upkeep of Equipment	39,825 00	21,325 00	17,931 11
	Freight, Express and Cartage	8,730 00	10,730 00	10,424 26
	Sundries	15,950 00	23,950 00	22,128 61
	Construction of Buildings, Works and Structures	148,000 00		
	Construction and improvements at various Radio Direction Finding Stations		11,500 00	9,764 61
	Point Amour, Labrador—Project under $5,000		250 00	
	Camperdown, N.S.—Installation of Adcock Direction Finding Antenna System to replace B-T System formerly in use		10,500 00	7,912 94
B	Cross Island, N.S.—Completion of one dwelling		9,000 00	8,500 00
	Flat Point, N.S.—Replacement of radio beacon tower		3,500 00	3,400 00
	Saint John Coast Station, N.B.—Installation of 350 watt transmitter		7,250 00	7,030 00
	Grindstone, M. I., Que.—Erection of a new mast to replace present decayed wood mast		8,500 00	7,921 49
	Cove Island, Ont.—Replacement of radio beacon station		22,000 00	16,559 61
	Kingston, Ont.—Replacement of old wooden mast by 150' steel mast		9,000 00	8,896 61
	Main Duck, Ont.—Replacement of mast		5,000 00	3,665 30
	General—Establishment of an automatic radio beacon station in the Great Lakes area		30,000 00	26,999 59
	Amphitrite Point, B.C.—Establishment of an automatic radio beacon station		30,000 00	29,265 35
	Pachena, B.C.—Establishment of an automatic radio beacon station		21,000 00	16,754 29
	Spring Island, B.C.—Purchase and erection of prefabricated dwelling		4,500 00	3,490 54
	Total Construction of Buildings, Works and Structures	*148,000 00*	*172,000 00*	*150,160 33*
	Acquisition of Equipment	30,000 00		
	Halifax, N.S.—Panel delivery truck (one-half ton)		2,000 00	
	Long Point, Ont.—			
	Purchase of two transmitters		19,500 00	19,212 20
	Purchase of two generating units		2,500 00	1,744 00
	Main Duck, Ont.—			
	Purchase of two transmitters		5,500 00	
	Purchase of two generating units		2,500 00	1,744 00
	Total Acquisition of Equipment	*30,000 00*	*32,000 00*	*22,700 20*
		$1,551,243 00	$1,551,243 00	$1,467,091 98

As at March 31, 1949, there were 290 salaried employees being paid from this vote, of whom 156 were permanent and 134 temporary.

A The Canadian Marconi Company operates certain departmental East Coast and Great Lakes radio stations. Under the terms of an agreement, the Department reimburses the Company for direct operating expenses, plus an additional 20 per cent to cover overhead expenses, plus 10 per cent for profit on direct operating expenses only. Final settlement for the fiscal year 1948-49 could not be effected by the time the books of the

Government of Canada were closed. The total payment to the Company during the fiscal year amounted to $229,206.78, consisting of $136,500 on account of current year's costs and balance of $92,706.78 on 1947-48 costs.

A comparative statement of the direct operating costs and of the revenue derived from tolls and exchange follows:

Stations	Expenditures 1948-49	Expenditures 1947-48	Revenues 1948-49	Revenues 1947-48
Montreal Division—				
General	480 60	110 06		
Fame Point, Que.	13,200 64	10,159 83	5,612 83	4,664 28
Father Point, Que.	15,729 14	13,725 43	4,572 36	4,101 25
Quebec, Que.	15,115 92	13,874 04	3,827 39	3,037 72
St. Michel (Montreal), Que.	12,450 45	9,472 79	2,761 42	2,510 08
Maritime Division—				
General	344 55	15 13		
Grindstone, M. I., Que.	17,580 03	15,194 76	4,113 27	3,706 35
North Sydney, N.S	14,568 86	13,828 30	5,398 95	4,197 26
Newfoundland Division—				
Point Amour, Labrador	12,625 28	11,343 16	565 32	586 64
Great Lakes Division—				
General	1,264 04	491 31		
Kingston, Ont.	13,954 74	8,820 70	3,742 76	3,748 70
Midland, Ont.	11,600 18	9,799 81	1,687 07	2,029 18
Point Edward, Ont.	12,852 81	11,757 91	3,163 04	2,438 66
Port Arthur, Ont.	12,947 83	10,896 27	4,645 24	5,436 44
Port Burwell, Ont.	14,441 73	12,369 44	1,478 24	1,655 76
Sault Ste. Marie, Ont.	13,026 63	12,059 62	4,714 00	5,282 70
Toronto, Ont.	17,976 89	14,317 43	2,294 60	1,972 54
Premium on Exchange			5,330 33	5,686 18
	$ 200,160 32	$ 168,235 99*	$ 53,906 82	$ 51,053 74†

*The Company was paid $126,000 on account in 1947-48 and the balance of $92,706.78 in the current fiscal year. The total payment of $213,706.78 consisted of direct operating costs, $168,235.99, the 20 per cent to cover overhead expenses, $33,647.19, and the 10 per cent for profit on direct operating expenses only, $16,823.60.

† Included in 1948-49 revenues of the Department of Transport.

B The Industrial Shipping Co., Ltd., Halifax, completed a contract on a lump sum basis for the erection of three bungalows at Cross Island Lighthouse Reserve, N.S., and was paid $32,850, of which $24,350 was charged to Vote 474.

Vote 519 Suppression of Radio Interferences

	Estimates	Allotments	Expenditures
Salaries	246,556 00	246,556 00	226,481 05
Allowances	180 00	180 00	
Travelling Expenses	25,000 00	18,500 00	18,319 07
Telegrams, Telephones and Postage	4,000 00	4,000 00	3,932 74
Printing, Stationery and Office Equipment	4,000 00	3,500 00	3,447 47
Materials and Supplies	28,000 00	19,000 00	17,772 78
Freight, Express and Cartage	1,150 00	1,150 00	320 24
Sundries	12,405 00	1,905 00	1,326 38
Repairs and Upkeep of Equipment		11,000 00	9,621 34
Acquisition of Equipment			
Purchase of 8 Radio Cars		10,000 00	9,723 56
Purchase of Radio Equipment		5,500 00	3,606 91
	$ 321,291 00	$ 321,291 00	$ 294,551 54

As at March 31, 1949, there were 82 salaried employees being paid from this vote, of whom 71 were permanent and 11 temporary.

Votes 520 and 657 Issue of Radio Receiving Licences (Transport Department only)

	Estimates	Allotments	Expenditures
Salaries	194,223 00	197,859 60	197,859 60
Allotted from Vote 85, Salaries, etc.	16,679 76	16,679 76	16,679 76
Allowances	600 00		
Telegrams, Telephones and Postage	6,000 00	6,265 90	6,265 90
Printing, Stationery and Office Equipment	26,900 00	26,897 47	26,897 47
Rental of Equipment	14,726 00	14,731 00	14,731 00
A Payments to the Canadian Broadcasting Corporation in lieu of Commissions to issuers	345,000 00	341,982 00	341,982 00
Sundries	7,790 00	7,503 03	7,503 03
	$ 611,918 76	$ 611,918 76	$ 611,918 76

As at March 31, 1949, there were 131 salaried employees being paid from this vote, of whom 46 were permanent and 85 temporary.

A Paragraph (*a*) Section 14 (1) of the Canadian Broadcasting Act, c. 24, 1936, which provided that the Corporation was to receive the moneys from licence fees in respect of private receiving licences and private station broadcasting licences after deducting from the gross receipts the costs of collection and administration, was repealed by an Act to amend the Canadian Broadcasting Act, c. 50, 1947, and the paragraph substituted therefor provided that the Corporation was to receive the gross amount of the moneys.

Telegraph Branch

Vote 380 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	40,509 00	40,509 00	35,148 37
Allowances	63 00	63 00	
Printing, Stationery and Office Equipment	1,500 00	1,500 00	430 46
Travelling Expenses	2,500 00	2,500 00	1,247 32
Sundries	1,803 00	1,803 00	758 42
	$ 46,375 00	$ 46,375 00	$ 37,584 57

As at March 31, 1949, there were 14 salaried employees being paid from this vote, of whom 7 were permanent and 7 temporary.

Telegraph and Telephone Services, Operation and Maintenance

Votes 383 and 850 Lower St. Lawrence and Maritime Provinces

	Estimates	Allotments	Expenditures
Salaries and Commissions	44,724 00	54,724 00	54,371 65
Printing, Stationery and Office Equipment	2,000 00	1,000 00	203 64
Repairs	63,000 00	43,000 00	42,724 26
Materials and Supplies	50,000 00	56,000 00	49,911 57
A Subsidies	10,425 00	10,425 00	9,707 00
Sundries	14,851 00	19,851 00	18,562 57
	$ 185,000 00	$ 185,000 00	$ 175,480 69

As at March 31, 1949, there were 68 salaried employees being paid from this vote, of whom 12 were permanent and 56 temporary.

A The Consolidated Paper Corporation, Ltd., received a yearly subsidy of $3,932 for providing and maintaining telephone service on Anticosti Island. The agreement, authorized by P.C. 1848, 1924, was renewed on November 1, 1944, for a further five year term.

La Compagnie de Telephone du Golfe St. Laurent, Limitée, received a yearly subsidy of $5,000 for the operation of a telephone line between St. Joachim and Fox River, Que. The agreement was authorized by P.C. 163/5055 of December 11, 1946, for three calendar years, 1947, 1948 and 1949.

Vote 384 Alberta and Saskatchewan

	Estimates	Allotments	Expenditures
Salaries and Commissions	100,201 00	105,703 34	105,703 34
Overtime for Telegraph and Telephone Operators	6,000 00	6,000 00	2,237 37
Printing, Stationery and Office Equipment	2,500 00	2,500 00	568 57
Repairs	24,000 00	9,109 61	9,109 61
Materials and Supplies	10,000 00	10,000 00	7,290 08
Sundries	6,853 00	16,241 05	12,499 97
	$ 149,554 00	$ 149,554 00	$ 137,408 94

As at March 31, 1949, there were 46 salaried employees being paid from this vote, of whom 17 were permanent and 29 temporary.

Vote 385 Division Superintendent's Office—Vancouver

	Estimates	Allotments	Expenditures
Salaries	32,858 00	32,858 00	32,022 37
Printing, Stationery and Office Equipment	4,100 00	4,100 00	988 24
Sundries	5,142 00	5,142 00	2,332 18
	$ 42,100 00	$ 42,100 00	$ 35,342 79

As at March 31, 1949, there were 13 salaried employees being paid from this vote, of whom 5 were permanent and 8 temporary.

Vote 386 British Columbia and Yukon

		Estimates	Allotments	Expenditures
	Salaries and Commissions	392,227 00	405,251 97	405,251 97
	Allotted from Vote 85, Salaries, etc.	8,233 74	8,233 74	8,233 74
	Overtime for Telegraph and Telephone Operators	2,500 00	6,332 91	6,332 91
	Printing, Stationery and Office Equipment	6,000 00	1,696 09	1,696 09
	Repairs	116,700 00	90,138 30	90,138 30
	Materials and Supplies	60,000 00	94,957 29	94,957 29
A	Pole Line and Wire Rentals	97,000 00	91,254 54	91,254 54
	Sundries	55,573 00	40,368 90	40,368 90
		$ 738,233 74	$ 738,233 74	$ 738,233 74

As at March 31, 1949, there were 177 salaried employees being paid from this vote, of whom 44 were permanent and 133 temporary. One employee received an isolation allowance of $1,500.

A Canadian National Telegraphs received $85,340.39 for rental of Pacific Communication System facilities between Prince George and Prince Rupert, B.C.

Votes 387 and 851 Telegraph and Telephone Services Generally **7,000 00**
Expenditures ..... **$ 6,369 97**

La Compagnie de Telephone du Nord, Ltd., is paid an annual subsidy of $2,000 for the operation of the Temiskaming telephone line.

The agreement, authorized by P.C. 966 of March 14, 1940, terminates on April 1, 1950.

Telegraph and Telephone Services, Construction and Improvements

Vote 388 Cable for Bay of Fundy District (Revote)

	Estimates	Allotments	Expenditures
Cable for Bay of Fundy District		23,000 00	
Installation of Radio Link between Grand Manan and St. George		5,000 00	304 34
	$ 28,000 00	$ 28,000 00	$ 304 34

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized subsequently by Treasury Board.

Vote 389 For the purchase of the portion of the Pacific Communication System taken over by the Dominion Government (Revote) **75,000 00**
Expenditures ..... $ **150 00**

Vote 390 Purchase and installation of submarine cable to connect Shippigan and Miscou Islands with the mainland (Revote) ..... $ **11,000 00**
Expenditures ..... **nil**

Votes 391 and 857 Extension of Telephone Lines in Matapedia—Matane County, P.Q. ... **14,020 00**
Expenditures ..... $ **13,788 39**

Vote 852 Alert Bay—Kelsey Bay, B.C.—Improvements to telephone line ..... $ **5,000 00**
Expenditures ..... **nil**

Vote 853 Ashcroft—150 Mile House, B.C.—Improvements to telephone line ..... $ **23,000 00**
Expenditures ..... **nil**

Vote 854 Chatham—Escuminac, N.B.—Improvements to telephone line **20,000 00**
Expenditures ..... $ **2,940 59**

Vote 855 Boularderie Island—To purchase and deliver telegraph poles subject to agreement with local telephone companies to take over and undertake future maintenance of line **8,000 00**
Expenditures ..... $ **6,992 60**

Vote 856 Quesnel, B.C.—Purchase of Quesnel Telephone System ..... $ **8,000 00**
Expenditures ..... **nil**

Vote 858	Dawson Creek—Pouce Coupe, B.C.—Telephone Lines—Improvements	96,500 00
	Expenditures	$ 26,854 66
Vote 859	Port Alberni—Bamfield, B.C.—Addition to Telegraph and Telephone facilities	45,000 00
	Expenditures	$ 26,371 01
Vote 860	Port Renfrew—Shawnigan Lake, B.C.—Telephone Line	45,700 00
	Expenditures	$ 17,856 41
Vote 861	Quesnel—Baker Creek, B.C.—Telephone Line	9,000 00
	Expenditures	$ 8,928 97
Vote 862	Smithers, B.C.—Purchase of Telephone Exchange	$ 2,500 00
	Expenditures	nil
Vote 863	St. Cyprien—Ste. Justine, P.Q.—Telephone Line—Repairs and improvements	3,200 00
	Expenditures	$ 2,426 59

GENERAL

Vote 658	Expenses of the Royal Commission on National Transportation	10,000 00
	Expenditures	$ 7,664 40

The Royal Commission on National Transportation was constituted by P.C. 6033, December 29, 1948, under authority of the Inquiries Act, c. 99, R.S., to examine and report upon the matters of economic policy arising out of the operation and maintenance of the national transportation of Canada.

The Order in Council also provides that the Commission shall:

(*a*) Review and report upon the effect, if any, of economic, geographic or other disadvantages under which certain sections of Canada find themselves in relation to the various transportation services therein, and recommend what measures should be initiated in order that the national transportation policy may best serve the general economic well-being of all Canada;

(*b*) Review the Railway Act with respect to such matters as guidance to the Board in general freight rate revisions, competitive rates, international rates, etc., and recommend such amendments therein as may appear to them to be advisable;

(*c*) Review the capital structure of the Canadian National Railway Company and report on the advisability, (or otherwise), of establishing and maintaining the fixed charges of that Company on a basis comparable to other major railways in North America;

(*d*) Review the present-day accounting methods and statistical procedure of railways in Canada, and report upon the advisability of adopting, (or otherwise), measures conducive to uniformity in such matters, and upon other related problems such as depreciation accounting, the segregation of assets, revenues and other incomes, etc., as between railway and non-railway items;

(*e*) Review and report on the results achieved under the Canadian National-Canadian Pacific Act, 1933, and amendments thereto, making such recommendations as the present situation warrants;

(*f*) Report upon any feature of the Railway Act, (or railway legislation generally) that might advantageously be revised or amended in view of present-day conditions;

(*g*) Report upon all matters which the members of the Commission may consider pertinent or relevant to the general scope of the inquiry;

(*h*) Not extend the scope of the inquiry to the performance of functions which, under the Railway Act, are within the exclusive jurisdiction of the Board of Transport Commissioners.

The Commission consists of three members appointed by the Governor in Council as follows: Hon. W. F. A. Turgeon, H. F. Angus and H. A. Innis.

A distribution of expenditures follows: salaries, $387.99; travelling expenses, $2,381.18; telegrams and telephones, $49.65; printing and stationery, $396.06; allowances, $4,440.16; sundries, $9.36.

As at March 31, 1949, there were 3 temporary salaried employees being paid from this vote.

Per diem allowances at the rates quoted were authorized by the Governor in Council for the following members and employees of the Commission (amounts paid are shown in parentheses): H. F. Angus, $50 ($500); Paul Belcourt, $20 ($640); G. Demarais, $100; G. R. Hunter, $40 ($1,240); J. L. Ilsley, $200 ($2,060.16, payment on account); H. A. Innis, $50; W. F. A. Turgeon, $10.

Travelling expenses of $500 or over were paid to: G. R. Hunter, $754.49; W. F. A. Turgeon, $777.66.

GOVERNMENT OWNED ENTERPRISES

DEFICITS

Prince Edward Island Car Ferry and Terminals

Votes 557 and 660 Amount required to provide for the payment during the fiscal year 1948-49 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1948 ..... **1,219,880 75**

Expenditures **$1,219,880 75**

Canadian National Railways

Vote 661 Amount required to provide for the payment during the fiscal year 1948-49 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the Auditors of the National Company) arising in the calendar year 1948; this amount to be applied in the repayment of accountable advances made to the National Company from the Consolidated Revenue Fund, under authority of the Canadian National Railways' Financing and Guarantee Act, 1948—

Canadian National Railways, exclusive of Eastern Lines	**19,244,635 35**	
Eastern Lines	**14,288,105 77**	
		33,532,741 12
Expenditures		**$ 33,532,741 12**

Trans-Canada Air Lines

Vote 662 To hereby authorize and provide for payment during the fiscal year 1948-49 to Trans-Canada Air Lines to be applied by Trans-Canada Air Lines in payment of the deficit (certified by the Auditors of Trans-Canada Air Lines) resulting from the operations of Trans-Canada Air Lines and its subsidiary, Trans-Canada (Atlantic) Limited, during the calendar year 1948; this amount to be applied in the repayment of accountable advances made to the Company from the Consolidated Revenue Fund under authority of the Canadian National Railways' Financing and Guarantee Act, 1948—

Trans-Canada Air Lines	**1,183,022 16**	
Trans-Canada (Atlantic) Limited	**1,750,218 22**	
		2,933,240 38
Expenditures		**$2,933,240 38**

Expenditures for other Departments

Services were rendered and work performed for other departments by the Department of Transport and the expenditures were charged to the appropriations of such departments in the amounts indicated below:

Departments, etc.	Expenditures
Fisheries	9,334 39
Mines and Resources	7,172 95
National Defence	744,304 32
National Health and Welfare	477 92
National Research Council	290 28
Public Works	65,913 52
	$ 827,493 38

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	150,908 93	258,385 82
	(21,954 19)	(2,511 01)
Previous Years—Collectable	328,301 41	402,691 15
	(184 43)	(24,085 99)
—Uncollectable	197,585 06	195,576 73
	(5,468 90)	(5,883 26)
	$ 676,795 40	$ 856,653 70
	($ 27,607 52)	($ 32,480 26)

Amounts shown in parentheses, which are included in each case in those shown directly above, represent Accounts Receivable of the Government Telephone and Telegraph Service which, prior to the current fiscal year, were reported under the Department of Public Works.

A list of items in excess of $1,000 in Previous Years—Uncollectable was given on page Z—57, Public Accounts, 1948.

Outstanding Advances—Previous Fiscal Years

In respect of the items listed under the above heading in Public Accounts, 1948, the Department has recovered a further amount of $10 from M. D. Clarke in the current fiscal year.

Changes in Non-Active Asset Accounts

The status of the Non-Active Asset Accounts in which changes have occurred during the year due to (*a*) Revenues or Expenditures as shown previously in this section, or (*b*) Transfers between Accounts, is as follows:

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
Canals—				
Rideau Canal	143,358 12		250 00	143,108 12
St. Lawrence Canals	34,131,289 70		100 00	34,131,189 70
Trent River Navigation	19,082,888 54		903 50	19,081,985 04
Welland Canal	27,356,079 53		55,043 76	27,301,035 77
Welland Ship Canal	130,819,177 78		7,848 00	130,811,329 78
	211,532,793 67		64,145 26	211,468,648 41

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
Railways—				
Hudson Bay Railway	33,263,259 51	4,705 39		33,267,964 90
Intercolonial Railway	110,623,445 79	220,202 97	14,135 95	110,829,512 81
Prince Edward Island—				
Car Ferry and Terminals	8,698,626 64	2,689,084 39		11,387,711 03
Construction of Icebreaker and Car Ferry	6,564,821 57	467,898 90		7,032,720 47
Strait of Canso—				
Transportation Improvements and Facilities		52,192 28		52,192 28
	159,150,153 51	3,434,083 93	14,135 95	162,570,101 49
Miscellaneous—				
Civil Aviation—Airways and Airports.	29,001,819 64	10,439,886 49	12,589 79	39,429,116 34
Eastern Arctic Patrol	482,415 58	275,303 87		757,719 45
General Service Work Boat—				
Parry Sound, Ont.		440 66		440 66
Lighthouse Supply and Buoy Vessel for the East Coast	11,500 00	476,731 46		488,231 46
Lighthouse Supply and Buoy Vessel for the West Coast		843 10		843 10
Lightship for port of Saint John, N.B.		3,339 47		3,339 47
Northwest Communications System	213,177 99	363,379 11		576,557 10
St. Lawrence River Improvements	90,006,460 72	3,674,761 07	2 41	93,681,219 38
	119,715,373 93	15,234,685 23	12,592 20	134,937,466 96
Other—				
Canadian National (West Indies) Steamships Ltd.	3,698,817 11		80,311 37	3,618,505 74
	$494,097,138 22	$ 18,668,769 16	$ 171,184 78	$512,594,722 60

OPEN ACCOUNTS

		Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[1] Cash and Other Current Assets					
(c) Working Capital Advances—					
(i) Departmental					
A	Stores Account—Transport	1,584,240 42	5,030,111 85	4,584,492 77	2,029,859 50
[2] Loans to, and Investments in, Crown Agencies					
(d) Railway and Steamship Companies—					
B	Canadian Government Railways— Working Capital	16,771,980 54			16,771,980 54
	CANADIAN NATIONAL RAILWAYS				
C	Advances, Trans-Canada Air Lines Act, 1937—Purchase of Capital Stock	19,043,022 71			19,043,022 71
C	Advances, Refunding Act, 1938	76,890,029 45			76,890,029 45
C	Advances, Refunding Act, 1944	161,956,308 19			161,956,308 19
C	Advances, Refunding Act, 1947	37,259,549 34	2,819,901 41	2,819,901 41	37,259,549 34

		Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
	CANADIAN NATIONAL RAILWAYS—*Concluded*				
C	Advances, Financing and Guarantee Act, 1940, Grand Trunk Railway Debenture Stock	108,155,796 70	2,092 91		108,157,889 61
C	Advances, Financing and Guarantee Act, 1941—Purchase of Securities—Non-Sterling	8,589,610 90			8,589,610 90
C	Advances, Financing and Guarantee Act, 1942—Purchase of Securities	18,276,036 27			18,276,036 27
C	Advances, Financing and Guarantee Act, 1947—Capital Requirements	5,886,566 33			5,886,566 33
C	Advances, Financing and Guarantee Act, 1948—Capital Requirements		15,629,116 36	9,000,000 00	6,629,116 36
C	Advances, The War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities	256,410,516 53	5,249 27		256,415,765 80
D	Purchase of Railway Equipment leased to Canadian National Railways—				
	1936 Agreement	1,551,519 31		517,173 07	1,034,346 24
	1943 Agreement	17,178,333 45		1,561,666 68	15,616,666 77
	1944 Agreement	10,424,740 01		868,728 34	9,556,011 67
	1946 Agreement	11,331,095 96		871,622 76	10,459,473 20
E	Loan to Canadian National Railways on account of 1948 Deficit	11,000,000 00	28,700,000 00	39,700,000 00	
E	Loan to Canadian National Railways on account of 1949 Deficit		10,000,000 00		10,000,000 00
		743,953,125 15	*67,156,359 95*	*55,339,092 26*	*745,770,392 84*
	TRANS-CANADA AIR LINES				
F	Loan on account of 1948 Deficit		2,933,240 38	2,933,240 38	
F	Loan on account of 1949 Deficit		2,250,000 00		2,250,000 00
			5,183,240 38	*2,933,240 38*	*2,250,000 00*
		760,725,105 69	62,339,600 33	58,272,332 64	764,792,373 38
	[3] Other Loans and Investments				
	(*a*) *To Provincial and Municipal Governments*—				
G	Dawson Creek—Sewage Disposal System	92,700 00		8,537 88	84,162 12
	(*d*) *Miscellaneous*—				
H	Halifax Pilotage Advance		3,584 26		3,584 26
I	Construction of Dock and Rail Facilities for Steep Rock Iron Mines, Limited	2,818,368 71	197,397 33*	40,966 03	2,974,800 01
		2,911,068 71	200,981 59	49,503 91	3,062,546 39
		$765,220,414 82	$ 67,570,693 77	$ 62,906,329 32	$769,884,779 27

* Net advance under authority of Vote 525 ($256,900).

		Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
	[9] Floating Debt				
	(*d*) *Outstanding Cheques and Warrants*—				
J	Outstanding Imprest Account Cheques—Transport	842 20	23 10	388 15	1,207 25

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[10] Deposit and Trust Accounts				
(c) *Miscellaneous—*				
K Canadian Broadcasting Corporation Funds	45,595 86	4,821,180 07	4,828,226 86	52,642 65
L Intercolonial and Prince Edward Island Railway Employees' Provident Fund	4,274 37	3,126,687 48	3,130,000 00	7,586 89
M Contractors' Securities—Cash (Department of Transport)	1,087,874 86	1,144,111 20	570,181 74	513,945 40
N Unclaimed Wages—Government Agencies	4,856 39			4,856 39
O Unclaimed moneys due Canadian Seamen	9,591 12	9,210 69	6,542 42	6,922 85
P Webster Trophy—Special Fund	246 00	5 50	6 00	246 50
Q Guarantee Deposits—Cash (Department of Transport)	26,967 46	2,807 53	10,150 00	34,309 93
	1,179,406 06	9,104,002 47	8,545,107 02	620,510 61
[11] Insurance, Pension and Guaranty Accounts				
(c) *Pension and Retirement Funds—*				
R Pilots' Pension Funds—				
Halifax	157,285 63	158,931 34	165,168 87	163,523 16
Sydney	143,192 62	9,617 26	13,763 89	147,339 25
Saint John	114,231 91	6,702 36	10,981 48	118,511 03
Montreal	323,735 11	50,948 44	73,589 22	346,375 89
British Columbia	200,040 78	20,589 65	37,137 93	216,589 06
	938,486 05	*246,789 05*	*300,641 39*	*992,338 39*
S Retirement Fund—Transport		132 69	10,501 51	10,368 82
	938,486 05	246,921 74	311,142 90	1,002,707 21
[13] Sundry Suspense Accounts				
T Canadian Government Merchant Marine Ltd.—War Operations Suspense	2,499,366 13		84,870 60	2,584,236 73
U Department of Transport Suspense	7,772 55	186,688 95	196,758 90	17,842 50
V Pilots' General Account				
Saint John District		84,434 01	84,434 01	
Sydney District		74,655 35	74,655 35	
W Radio Message Tolls	23,864 35	120,052 35	126,025 40	29,837 40
X Telegraph and Telephone Message Tolls		82,680 95	98,785 30	16,104 35
Y Unclaimed Cheques Suspense—Transport	58,891 32	109 46	304 50	59,086 36
	2,589,894 35	548,621 07	665,834 06	2,707,107 34
	$ 4,708,628 66	$ 9,899,568 38	$ 9,522,472 13	$ 4,331,532 41

A The Department of Transport Stores Act, c. 28, 1937, provided for the establishment of the Department of Transport Stores Account as at April 1, 1937, to consolidate the control of, and accounting for, all materials, supplies and equipment commonly known as "Stores" acquired prior to that date by the various services comprised in the Department of Transport. An inventory of usable stores as of that date was to be prepared by the Department, and when approved by the Comptroller of the Treasury, the value of such stores was to be credited to the Consolidated Revenue Fund and a corresponding asset account opened. The Minister of Finance was authorized to make advances to the Minister of Transport for the acquisition and replenishment of stores. Under section 5 of the Act, the amount of advances was to be based upon the amounts provided for the acquisition of stores in the appropriations and as reduced from time to time by the issue of stores against such appropriations but the outstanding balance of such advances was not to exceed $1,000,000 at any time. This section was amended (c. 16, 1939) to read that the amount of advances was at no time to exceed $1,000,000 and the above limitation was deleted. At the same time section 6, which provided that the

inventory of stores at the end of each fiscal year should not exceed the amount of the stores inventory established April 1, 1937, was amended to increase the authorized inventory at the close of each fiscal year to an amount not exceeding $1,250,000. A subsequent amendment to the Act (c. 21, 1946) increased this amount of the year end inventory to $1,600,000.

The limitation in respect of the value of the inventory of stores applies at the end of each fiscal year, that is, the Department is required to reduce the debit balance in the account, representing the inventory value of the stores on hand, to $1,600,000. However, the Department failed to meet this statutory requirement at the end of the fiscal year 1948-49 so that the closing debit balance of $2,029,859.50 in the account represents an excess in the inventory value of stores of $429,859.50 beyond that authorized.

B Under authority of section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open Accounts, Canadian Government Railways—Stores Accounts, and the Saint John and Quebec Railway—Open and Stores Accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways Working Capital". This amount is carried against the Canadian National Railways, without interest, as representing a fair approximation of the amount of Canadian National Railways Working Capital utilized for Canadian Government Railways purposes.

C These accounts reflect the status of, and current transactions in connection with, advances made to the Canadian National Railways for working capital purposes, purchase of outstanding securities, retirement of maturing obligations and purchase of capital stock under the authorities quoted.

D These accounts reflect the status of, and current transactions in connection with, advances made by the Government to the Canadian National Railways under terms of hire-purchase agreements.

E Advances were made to the Canadian National Railways, under authority of P.C. 805, February 26, 1948, pending provision by Parliament of the amount necessary to cover the deficit for the calendar year 1948. When this was provided through Vote 661, Further Supplementary Estimates, 1948-49, the amount was credited hereto, together with a refund from the Canadian National Railways of the balance of the advance.

Advances in respect of the deficit for the calendar year 1949 were authorized by section 9 of the Canadian National Railways Financing and Guarantee Act, c. 37, 1948, and P.C. 1318, March 22, 1949.

F Advances were made to Trans-Canada Air Lines, under authority of P.C. 3326, July 27, 1948. P.C. 378, January 27, 1949 and P.C. 742, February 17, 1949, pending the provision by Parliament of the amount necessary to cover the deficit for the calendar year 1948. When this was provided through Vote 662, Further Supplementary Estimates, 1948-49, the amount was credited hereto.

Advances in respect of the deficit for the calendar year 1949 were provided under authority of section 10 of the Canadian National Railways Financing and Guarantee Act, c. 37, 1948 and P.C. 742, February 17, 1949.

G P.C. 7617, October 1, 1943, as amended by P.C. 4478, dated June 22, 1944, authorized the Department of Pensions and National Health to arrange through the Department of Transport for the construction, on behalf of the Village of Dawson Creek, B.C., of a sewage disposal system at an estimated cost of $110,000. The cost of this project was to be covered by a loan to the village, with interest at the rate of 2 per cent per annum to be repayable as to principal and interest in equal semi-annual amounts sufficient to pay off the loan and interest during a period of ten years from the date of the making of the loan. The closing balance represents the amount owing at the end of the fiscal year. Interest amounting to $1,827.60 for the year ending December 31, 1948, was received and credited to Ordinary Revenue—Return on Investments—See Appendix 1 to Section F, Department of Finance.

H P.C. 4907 of October 27, 1948, authorized an advance of $4,779.01 to the Halifax Pilots to be utilized for the purpose of paying the cost of reconditioning the pilot boat *General Page*. This sum is to be recovered, without interest, from the Halifax Pilotage Fund in equal annual amounts extending over a period of four years. The first annual payment of $1,194.75 was credited against the advance and the outstanding balance debited hereto.

I Authority was granted by P.C. 8423, September 18, 1942, for the Minister of Transport to enter into an appropriate agreement with the Canadian National Railway Company to assist in the development of the iron ore deposit owned by the Steep Rock Iron Mines, Limited, near Atikokan, Ont., as a protection against the possible shortage of ore to meet war requirements. The Minister of Transport was further authorized to reimburse the Canadian National Railway Company for the cost of construction of the spur line and dock facilities, subject to the Government receiving from the railway 6 cents per gross ton on all ore handled over the dock, such receipts to be applied towards amortization of the cost (without interest) of the facilities.

The parliamentary authority for the advances in respect of this project and the extent to which this authority was required, follows:

Vote 525	**Steep Rock Mines—Construction**	**256,900 00**
	Expenditures	**$ 197,397 33**

The credit represents the transfer hereto from Vote 526 of the amount which was payable at the 6 cents per gross ton rate.

J At the close of the fiscal year each imprest account is examined by the official in charge and funds to meet cheques issued in the previous fiscal year which are still outstanding are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is recouped in the usual way and this account adjusted concurrently.

K This account is credited with fees collected by the Department of Transport in respect of private receiving licences and private station broadcasting licences; it is debited with all moneys released to the Corporation from time to time by the Minister of Finance. The balance on hand reflects the amount available to the Corporation at the close of the fiscal year.

As the Canadian Broadcasting Corporation is under the jurisdiction of the Minister of National Revenue, the balance sheet and operating statement of the Corporation are shown in the section pertaining to that Department.

L Under authority of c. 22, Statutes of 1907 and amendments, the Fund was established for the purpose of providing retiring allowances for employees of the railways who are retired on account of old age, physical or mental infirmity, and other causes. Credits consist of (*a*) employees' contributions (1½ per cent of their monthly salary or wage); (*b*) an annual contribution of $100,000 by the Canadian National Railways, together with a special contribution to offset the deficit as at December 31, 1948, and (*c*) Federal Government contributions (see Vote 507) charged to the appropriations provided by Parliament, all such moneys being deposited to the credit of this account. Debits represent payment of retiring allowances and administration expenses.

M Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1948-49, bonds so held in respect of the Department of Transport amounted to $935,000.

N Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.

O Unpaid wages of members of ships' crews who have been lost at sea, as well as amounts due for loss of personal effects, are credited to this account pending direction as to payees. The balance includes an amount of $100 in bonds which are in the custody of the Minister of Finance.

P The closing balance in this account represents the value of two $100 bonds, together with interest thereon, held in the custody of the Minister of Finance in respect of the Department of Transport as an endowment fund to provide annually a medal to the winner of the John Webster Trophy, presented, in perpetuity, for the encouragement of amateur aviation in Canada. The account is credited with interest accruing on the bonds and debited with the annual expenditure incurred for the striking of the medal.

Q In this account are recorded amounts deposited with the Department as guarantees for wharfage charges, radio tolls, damages to government properties, etc. Cash deposits are credited to this account, but bonds furnished as guarantees are held in the custody of the Minister of Finance. At the close of 1948-49 there were bonds amounting to $130,850 held in respect of the Department of Transport. Interest is not allowed on these deposits.

R Under authority of the Canada Shipping Act, Part VI, each Pilotage Authority shall, within its district, have power, by by-law confirmed by the Governor in Council, to make, from time to time, certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated or infirm licensed pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the pilots' earnings. The rates of contribution at the present time are: Halifax, 7 per cent; Sydney, 10 per cent; Saint John, 7 per cent; Montreal, 7 per cent; British Columbia, 10 per cent. These accounts show the status, and transactions during the fiscal year, of the various funds. Below is a comparative statement showing the amounts invested in bonds and held in cash at dates shown:—

	Cr. Balance—Mar. 31, 1949			Cr. Balance—Mar. 31, 1948		
	Bonds	Cash	Total	Bonds	Cash	Total
Halifax	160,500 00	3,023 16	163,523 16	156,500 00	785 63	157,285 63
Sydney	142,000 00	5,339 25	147,339 25	143,000 00	192 62	143,192 62
Saint John	101,500 00	17,011 03	118,511 03	103,000 00	11,231 91	114,231 91
Montreal	241,000 00	105,375 89	346,375 89	268,000 00	55,735 11	323,735 11
British Columbia	143,000 00	73,589 06	216,589 06	145,000 00	55,040 78	200,040 78
	$ 788,000 00	$ 204,338 39	$ 992,338 39	$ 815,500 00	$ 122,986 05	$ 938,486 05

S The Retirement Fund, contributions to which are made by temporary and certain permanent civil servants, was formerly administered by the Superannuation Branch of the Department of Finance and all transactions were recorded in an account of that Department entitled Retirement Fund—Civil Service. As at January 1, 1949, administration of the Fund was transferred to the Office of the Comptroller of the Treasury. This change necessitated the establishment of a Central Pay Office account for contributions of employees paid by that office and a number of departmental accounts for contributions of employees paid through the various

Treasury Offices. These accounts, which now reflect all transactions subsequent to December 31, 1948, are gradually being credited with the balances at that date as finally established in the Department of Finance account.

Credits in Retirement Fund—Transport comprise contributions of employees to the fund and the accrual of interest on the monthly balance to the credit of each employee. Debits represent payment of the amount to his credit on resignation or death or, if the temporary employee is made permanent, either a refund of his contribution or transfer of the amount to the Department of Finance Superannuation account.

The transfer to this account of the credit balance from the Department of Finance—Retirement Fund Civil Service account will be effected in the fiscal year 1949-50.

T Under authority of P.C. 1594 of April 22, 1940, pursuant to the provisions of the War Measures Act, c. 206 R.S., the services of the Canadian Government Merchant Marine Ltd., which had ceased active operations in 1936 but, pending legislation, had retained its charter, were requisitioned for the purpose of operating, on behalf of the Government of Canada, ships seized as prize, and either requisitioned for use by the Canadian Government or condemned by the Court as prize.

This account is credited with receipts arising from the operation of such ships.

The following statement shows the total receipts and disbursements to the close of the current fiscal year:

Receipts—		
Insurance	2,720,652 11	
Prize Cargoes	264,729 57	
Operating Surplus	4,125,072 59	
		7,110,454 27
Disbursements—		
Payments to Danish Owners of Vessels (P.C. 3721, September 10, 1946)	3,760,000 00	
Transferred to Revenue in 1947-48	766,217 54	
		4,526,217 54
Balance on hand		$2,584,236 73

U Receipts which cannot be allocated immediately are credited to this account pending advice which will enable the proper disposition.

V In the pilotage districts of Saint John and Sydney, the by-laws made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase, charter or hire of pilot boats and the maintenance, repair and operation of the same, shall be the first charge on the pilots' earnings. The pilotage earnings are credited to this account, while the expenses as aforesaid are debited hereto. If, at the end of the year, there remains a surplus of earnings over expenses, such surplus is usually divided pro rata among the pilots, but the pilotage committee may reserve a portion for future contingencies. In the latter event, such reserve is carried to the relative undivided surplus account.

W To this account are credited all moneys collected by the Department of Transport, East Coast Radio Service for radio messages. The collections are subsequently apportioned as between this Department and the public utilities concerned, disbursements to the latter being made accordingly from the account. From time to time during the fiscal year, moneys earned by the Department are transferred to revenue. The balance will be apportioned when the relevant information is received.

X To this account are credited all moneys collected by the Government Telegraph and Telephone Service for telegraph and telephone message tolls. The collections are subsequently apportioned as between this Department and various commercial communication systems concerned, disbursements to the latter being made accordingly from the account. From time to time moneys earned by the Department of Transport are transferred to revenue. The balance will be apportioned when the relevant information is received.

Y All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account, pending claims therefor.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list for each service contains the names of employees receiving salaries of less than $3,000 who received travelling and removal expenses of $500 or over. Removal expenses are indicated by asterisks.

Administration and General

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Lessard, J. C., Deputy Minister of Transport	$12,000 00	
Edwards, C. P., Deputy Minister of Transport (Air)	12,000 00	$ 1,914 81
Maclennan, F. M., Asst. Deputy Minister and Comptroller	8,000 00	677 76
Aitchison, J. F.	3,780 00	2,275 45
Allen, N. C.	5,500 00	
Armstrong, H. E.	4,440 00	
Baxter, J. R.	5,100 00	
Bell, L. M.	3,060 00	
Brabazon, M. D.	3,300 00	
Bradshaw, W. T.	3,060 00	
Brown, R. J. D.	3,120 00	
Carty, E. G.	5,040 00	
Coll, J. L.	3,720 00	
Collins, F. T.	5,220 00	
Cook, W. A.	3,300 00	
Cosgrove, W. E.	3,120 00	
Devine, E. J.	3,300 00	
Dorman, R. (Jan. 29)	3,660 00	
Duncan, G.	3,120 00	
Dunwoody, T. A.	3,000 00	
Eaton, D. T.	3,000 00	
Fisher, V. E.	3,060 00	
Fortier, J.	6,300 00	
Fortune, H. T.	3,300 00	
Fraser, J. I.	3,180 00	
Gougeon, L. H. (including $520 secretarial allowance)	4,180 00	
Hayes, H.	3,480 00	
Higgins, C. J.	3,060 00	
High, A.	3,480 00	
Hunting, A. S.	3,780 00	
Joyce, H. J.	3,180 00	
Kenny, M. E.	4,380 00	
Killeen, W. J.	4,080 00	
Knightley, W.	4,380 00	
Lamoureux, L.	5,000 00	918 65
Lathem, J.	3,060 00	
Laverdure, A.	3,060 00	
Ledoux, A.	5,400 00	2,792 95
Lindsay, G. A.	7,500 00	547 12
Lortie, J. O.	3,060 00	891 42
MacCallum, D. R.	3,060 00	
MacKenzie, W. L.	5,700 00	
Manchester, W. S.	3,960 00	
Matthews, W. J.	7,500 00	630 30
Matton, L. L.	3,180 00	
Maxwell, J. F.	3,780 00	
McDowell, J. E.	3,120 00	
McFall, W. S.	3,060 00	
McLachlan, D. W.	9,500 00	
McLellan, E. H.	4,800 00	
Milne, A. N.	3,720 00	
Monette, J. O. L.	3,060 00	
Moore, T. R.	4,980 00	650 25
Morehouse, R. H.	3,480 00	
Murphy, J. R. L.	4,080 00	
Murphy, W. J.	3,900 00	
Nevin, J. A.	3,300 00	
Noyes, G. H.	4,080 00	1,008 06
O'Brien, C. A.	3,480 00	1,638 49
O'Grady, F. J.	3,780 00	
O'Leary, W. A. (Sept. 1)	5,100 00	
Parkhill, D. L.	3,120 00	
Parmelee, C. G.	3,060 00	
Pearson, G. A.	3,780 00	
Pelletier, J. A. J.	4,320 00	
Reardon, J. A.	4,500 00	
Saint-Laurent, J. A. G.	3,720 00	901 26
Skinner, J.	3,480 00	
Skuce, G. O.	3,480 00	
Sladen, C. D.	3,480 00	
Stevens, C. E.	4,740 00	
Thomas, F. (Jan. 1)	6,000 00	884 12
Thomson, G. G.	3,780 00	
Thornton, W. A.	4,440 00	
Van Allen, W. H.	3,660 00	1,137 78
Walker, T. E.	5,700 00	580 25
Walsh, D. M.	3,060 00	
Whitmarsh, W. A.	3,480 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Adam, J. R.	$ 805 13
Carter, W. J.	1,336 18
Donnelly, G. B.	1,032 47
Russett, L. H.	1,256 10

Board of Transport Commissioners for Canada

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Cross, J. A., Chief Commissioner (July 1)	$ 13,500 00	
Archibald, Hon. Mr. Justice M. B., Chief Commissioner	3,000 00†	$ 575 76

	Salary rate	Travelling expenses
Wardrope, H., Asst. Chief Commissioner.	12,000 00	631 74
Sylvestre, A., Deputy Chief Commissioner.	10,000 00	
Chase, H. B., Commissioner	10,000 00	
MacPherson, Hon. F. M., Commissioner...	10,000 00	
Stone, G. A., Commissioner (July 1)...	10,000 00	
Stoneman, J. A., Commissioner (Mar. 10).	10,000 00	
Altimas, F. J.	4,200 00	
Baillargeon, P. F.	5,400 00	
Barton, A. T.	4,320 00	1,243 22
Beggs, D. A.	3,060 00	
Bingham, H. O.	4,320 00	1,104 14
Blakeney, F.	4,500 00	1,203 94
Bloxham, K. A.	3,540 00	774 64
Boileau, O. H.	3,420 00	
Bourgault, J. L.	4,500 00	627 64
Bowman, A.	3,300 00	
Burke, W. E.	3,180 00	
Campbell, W. E. (Dec. 19)	10,000 00	
Carruthers, V. H.	5,100 00	1,219 45
Casey, T. H.	3,300 00	
Cawley, H. R.	4,500 00	1,144 90
Chambers, D. H.	3,180 00	
Couper, J. G.	4,740 00	754 15
Coyne, H. E. B.	7,500 00	
Cunliffe, J. H.	4,500 00	1,236 16
Davis, H. A.	4,740 00	1,417 85
Drum, A. B.	3,420 00	
Dumontier, J. E.	5,100 00	671 70
Ellicott, H. W.	6,000 00	
Evans, G. D.	3,900 00	
Extence, G. M.	3,300 00	671 74
Finlayson, D. H.	4,020 00	
Fullerton, W. V.	4,500 00	1,155 88
Gamble, C. L.	3,060 00	
Hall, E. K.	6,300 00	
Hartle, F. S.	6,300 00	850 02
Harvey, F. R.	5,100 00	
Hutton, F. A.	4,500 00	
Ingle, P. K.	4,500 00	1,183 33
Irwin, J. A.	4,140 00	
Kerr, R.	5,700 00	
Kilburn, D. G.	7,200 00	825 75
Kirk, A. S.	9,000 00	
Kydd, G.	5,100 00	621 65
Lajoie, J. V.	3,180 00	
Langelier, D.	3,060 00	
Larocque, A.	3,300 00	
Lesage, A.	4,500 00	738 02
Lugsdin, L. E.	3,900 00	827 85
MacDonald, R. M.	5,040 00	1,330 59
MacLean, S.	3,840 00	
Nadeau, L. A.	3,180 00	
Noble, H. E.	4,320 00	
Noell, D. M.	5,700 00	1,295 20
Paradis, A.	3,180 00	
Reid, J. W.	4,500 00	859 15
Rochon, J. M.	4,080 00	
Rump, C. W.	3,960 00	
Schroeter, R. J.	3,060 00	
Scott, G. A.	5,700 00	841 25
Scott, W. G. (Dec. 3)	3,780 00	
Somerville, F. W.	4,500 00	1,080 55
Sprung, W. M.	3,300 00	
Stibbard, C. C.	7,200 00	625 98
Stoneman, J. A.	4,500 00‡	
Sutherland, J. A.	4,500 00	507 05
Timmins, J.	4,740 00	1,316 58
Wadsworth, E. W.	3,420 00	
Wiseman, W. H.	4,500 00	1,381 84

† In addition to his salary as a Judge of the Exchequer Court.

‡ Served as Commissioner to March 10.

Air Transport Board

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Baldwin, J. R., Chairman	$ 12,000 00	
Henry, R. A. C., Chairman (Jan. 1)..	12,000 00	
Ferrier, A., Member...	8,000 00	$ 2,967 49
Vachon, J. P. R., Member	8,000 00	872 77
Belcher, J. R.	3,600 00	
Bonner, E. J.	4,500 00	1,262 17
Booth, C. S.	5,700 00	
Finlayson, J. C.	4,620 00	
Green, J. J.	6,300 00	1,002 29
Knight, L. L.	3,960 00	4,621 69
McDonald, A. S.	6,000 00	2,059 38
McIninch, J. L.	3,180 00	
Morisset, J. L. G.	4,500 00	621 05
Nadeau, G. W.	3,600 00	
Reid, J. A. R.	3,420 00	

Canals Service

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Atkinson, M. B. (July 1)	$ 4,980 00	
Ballantine, D. C.	3,300 00	
Barbeau, R. J.	3,660 00	
Barcelo, J.	6,000 00	
Betournay, J. N.	5,340 00	$ 1,362 67
Brennan, J. A.	3,360 00	
Burnside, R. J.	3,840 00	
Cameron, C. V.	3,480 00	
Campbell, H. M.	5,100 00	1,472 72 511 90*
Church, H. T.	3,000 00	
Cooper, F. P.	3,120 00	
Currie, V. R.	4,440 00	
Delfosse, D.	3,840 00	
Desforges, P. A.	3,060 00	
Dorais, R.	4,320 00	
Duhamel, F. L.	3,060 00	
Dundas, J.	3,480 00	
Elliott, A. M.	3,360 00	
Geale, C. N.	4,200 00	769 06
Hairsine, S.	6,000 00	722 52
Hurst, C. K.	3,840 00	
Juillet, J. H.	3,180 00	
Lawson, V. L.	3,660 00	
Lees, A. E.	3,480 00	
Lewis, A. A.	3,480 00	
L'Heureux, R.	3,840 00	
Liddycoat, E. L.	3,180 00	
Little, E. C.	5,580 00	
Luce, A. M.	3,120 00	
Mackenzie, D.	3,180 00	
McAndrew, J. B.	4,500 00	
McCourt, L.	4,440 00	909 50
McDonald, W. S.	4,440 00	
McGrath, J. P.	3,060 00	772 57
McInnes, H. L.	5,100 00	954 51
Mickleborough, K. F.	6,000 00	
Morin, J.	4,140 00	522 73
Moyer, J. C.	4,500 00	
O'Brien, D. E.	3,180 00	
Parker, A. H.	5,400 00	553 41
Phillips, G. N.	3,840 00	
Ramsay, J. H.	6,300 00	
Renaud, D.	3,840 00	
Rundle, L. P. (June 10)	3,120 00	
Ryan, T. J. L.	5,400 00	777 91
Saint Laurent, J. B. O.	4,440 00	
Shurly, E. C.	5,340 00	1,125 15
Thauvette, J. L.	4,080 00	930 10*
Thorpe, H. L.	3,180 00	
Turner, W.	3,180 00	
Warner, F. R.	3,660 00	
Weir, D. H.	3,840 00	
West, C. W.	8,000 00	1,257 63
Whittier, A. R.	5,040 00	989 62
Wiggins, J. J.	3,480 00	504 72
Wills, D. C.	3,180 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses
Austin, E. W.	$ 556 23	Menard, A.	680 47
Jones, C. L.	669 24	Saxby, W. H.	556 70
Lavallee, R.	547 88		

Marine Service

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Alexander, D.	$ 3,060 00	
Allinson, R. J. (Oct. 27)	3,840 00	$ 839 09
Anderson, H. V.	8,000 00	2,428 04
Anderson, W. J.	3,060 00	
Arsenault, A. A.	3,780 00	
Arsenault, G. A.	3,180 00	
Arsenault, W.	3,060 00	
Arthurs, J. N.	3,840 00	2,098 78
Audet, G.	3,360 00	
Augustine, R. L.	3,060 00	
Aussant, J. E.	3,360 00	990 08
Balcom, C. A.	3,360 00	
Barbeau, O.	3,780 00	
Barbour, J. C.	4,020 00	
Barrick, J. S.	3,120 00	
Bayer, H. P.	4,200 00	
Beauchemin, J. H.	4,800 00	1,912 75
Beaudoin, J. A.	3,060 00	
Beaudoin, J. C.	4,200 00	822 30
Beckett, S.	4,020 00	1,436 76
Beketov, N. A.	3,600 00	
Bell, J. J.	3,480 00	
Benham, H. T. G.	3,000 00	
Benson, O. I.	3,480 00	
Bermingham, J.	3,180 00	

	Salary rate	Travelling expenses
Bernier, L.	3,000 00	
Blais, L.	3,000 00	
Blouin, J. M.	3,900 00	
Blyth, M. E.	3,780 00	
Blyth, R. C.	5,700 00	702 60
Bolduc, P. E. (Apr. 1)	3,036 00	
Boomer, R. G.	4,080 00	654 14
Boudreau, Amedee	3,060 00	
Boudreau, Arthur	3,060 00	
Boudreau, E. V.	3,120 00	
Boudreau, M. G.	4,440 00	
Boudreau, V.	3,060 00	
Bousquet, P.	3,480 00	
Boyle, H.	3,110 00	
Brais, M.	4,440 00	
Brewer, N. S. K.	3,060 00	
Brown, L.	3,060 00	
Brydon, J.	4,020 00	
Buchanan, H. O.	3,480 00	
Burgess, J.	3,480 00	
Campbell, J. S.	3,480 00	
Campbell, P. A.	3,000 00	
Cann, J. A. (Nov. 15)	3,360 00	
Cardin, E. B.	4,380 00	1,873 00
Caron, A.	3,480 00	
Caron, C. A.	3,972 00	
Carr, T. S.	3,720 00	
Carswell, A. B.	3,480 00	
Casey, L. H.	4,080 00	772 24
Chabot, J. P.	3,540 00	547 74
Chisholm, A.	3,360 00	
Choquet, C. L. C.	3,840 00	
Chouinard, C. A.	3,480 00	1,381 18
Clawson, E. E.	5,040 00	
Claxton, C.	4,440 00	
Conway, W. C.	3,060 00	
Copeland, F. L.	3,000 00	
Coulson, J. W.	3,780 00	
Covey, W.	3,480 00	
Craig, G. W.	3,060 00	1,615 22
Craig, W. P.	4,080 00	
Crawford, D. M. R.	3,660 00	
Crowell, V. H.	3,000 00	
Cumyn, A.	4,080 00	1,886 47
Dalzell, M. V.	3,000 00	
Davis, F. A.	3,960 00	
Davy, H. W. (Apr. 1)	4,260 00	
Denton, B. E.	3,348 00	
Deschenes, V. (June 28)	3,600 00	
Desourcy, J. A.	3,180 00	
Dinsmore, E. C.	3,060 00	
Dion, J. L.	3,240 00	
Dixon, K.	3,960 00	907 59
Dube, G. D.	3,348 00	
Duguay, J. M.	3,060 00	
Dulmage, O. C.	3,060 00	
Eddy, F. N.	3,180 00	
Elliott, H. L.	3,900 00	
Elliott, W. F.	4,020 00	
Fairweather, W.	3,780 00	
Farmer, P. H.	4,020 00	1,962 86
Favard, J. F. G.	3,060 00	
Ferguson, J.	3,060 00	
Fontaine, E. P.	3,480 00	
Forbes, J. E.	4,020 00	1,244 98
Forbes, P. W.	4,020 00	809 59
Fortin, C.	3,348 00	
Franklin, D. A.	3,000 00	
Frenette, E.	3,132 00	
Frerichs, N. H.	3,660 00	
Gagnon, P. G.	4,200 00	1,127 80
Gallagher, E.	3,060 00	
Garant, A.	3,060 00	
Gaudreau, G. E.	4,080 00	
Gauthier, J. A. L.	3,060 00	
Gendron, O.	3,060 00	
Germain, F. A.	3,480 00	
Gidney, E. M.	3,000 00	2,371 26
Guthrie, G. G.	3,060 00	
Haggarty, J. T.	3,420 00	
Hains, J. D.	3,480 00	
Hamel, A.	3,300 00	
Harris, G. S.	3,360 00	
Harris, L. A.	3,480 00	
Harrison, W. E.	3,180 00	
Hartling, R. J.	3,000 00	
Hartnell, G. E.	3,300 00	
Harvey, R.	3,000 00	
Herron, A. A.	3,060 00	
Hosterman, C. H.	5,340 00	
Houde, L. J.	3,300 00	
Hughes, H. S.	3,600 00	
Hunting, J. A.	3,960 00	
Hurley, A. W.	3,480 00	
Janes, E. L.	3,684 00	
Johnson, G. L. C.	5,040 00	
Jones, E. J. J.	3,900 00	601 31
Jones, F. S.	6,600 00	
Kay, J. H.	4,080 00	998 47
Kendrick, A. G.	3,000 00	
Kendrick, H. B.	3,720 00	1,393 75
Kerr, J. W.	6,300 00	2,543 95
Kuhring, P. L.	5,400 00	
Labbe, J.	3,060 00	
Lachance, J.	3,360 00	
Laforest, V.	3,000 00	
Laing, A. K.	5,580 00	
Lally, R. M.	3,960 00	
Lamb, J. M. M.	5,040 00	
Lamoureaux, J. G.	3,240 00	
Land, H. L.	4,740 00	
Laroche, F.	3,360 00	
Lauder, H. R.	3,480 00	
Lavoie, C. A.	3,060 00	
Lemay, D.	3,348 00	
Leroux, J. P.	4,080 00	697 96
Levesque, J. L. A.	4,320 00	500 75
Loignon, B.	4,320 00	
Lynch, E. C.	3,780 00	
MacClements, A.	5,400 00	731 32
MacDonald, H. L.	3,000 00	
MacKay, H. D.	3,000 00	
MacKinnon, J. A.	3,120 00	
MacLennan, C. M.	3,300 00	
MacNutt, E. K.	4,440 00	
Manning, W. J.	5,520 00	

	Salary rate	Travelling expenses
Manuel, F. J.	3,060 00	
Marchand, R.	3,480 00	
McClelland, W. H.	4,080 00	1,711 82
McConkey, R. C.	3,240 00	
McEwan, D.	4,020 00	
McGowan, J. W.	3,060 00	
McKean, F. K.	3,840 00	814 27
McKeown, D. P.	3,660 00	
McKinnon, F. A.	3,300 00	633 19
McLachlan, J.	3,780 00	673 26
McLean, R.	3,060 00	
McVey, C. C.	4,200 00	
Melancon, J. T. J.	3,060 00	
Mercier, H.	3,000 00	
Mercier, O.	3,348 00	
Merritt, W. A. C.	3,060 00	
Milne, A. N.	3,720 00	
Mitchell, C. O.	3,480 00	
Moffat, J. J.	4,380 00	2,699 43
Moorcroft, J.	3,780 00	
Moore, A. C.	3,180 00	
Moore, W. A.	3,070 00	
Moren, G. J.	3,300 00	
Morin, L.	3,060 00	
Morphet, R. O.	3,348 00	
Morrison, T. E.	4,200 00	1,214 24
Morrison, W. N.	4,020 00	
Moyle, M. J.	4,080 00	693 43
Munro, M. F. T.	4,440 00	
Murdock, T. F.	4,500 00	
Murphy, L. M.	4,260 00	
Murray, A. W.	3,060 00	
Nelder, B.	3,120 00	
Newman, A.	3,060 00	
Nickerson, F. S.	3,120 00	
Noel, N.	3,720 00	
Norman, H. H.	3,780 00	
Odlum, G. C.	3,120 00	
O'Dowd, F.	3,660 00	
O'Hara, H. M. (Apr. 1)	3,300 00	
Old, F. J. A.	4,440 00	
O'Malley, J. R.	3,360 00	
O'Neill, J. D.	3,300 00	
Orchard, O. D.	3,060 00	
Osborne, D. G.	3,180 00	
Osborne, F. W. (Feb. 15)	3,300 00	
Osborne, H. D.	3,480 00	
Papineau, R. O.	3,600 00	1,155 67
Patchell, J. C.	3,348 00	
Paterson, D.	4,380 00	854 18
Patrick, J. F.	3,240 00	
Patry, J. L.	3,480 00	
Patty, J. G.	3,180 00	
Perron, R.	3,000 00	
Perry, J. E.	3,480 00	
Peterson, J.	3,420 00	
Peterson, W. R.	3,060 00	
Poland, H. E.	3,600 00	1,942 95
Ramage, T. R.	4,080 00	966 72
Rendell, N. E.	3,000 00	
Renwick, H. M.	4,020 00	1,244 51
Richardson, A.	3,180 00	
Ringer, W. R.	3,060 00	
Roberts, F. B.	3,780 00	
Robertson, W. L.	3,780 00	1,856 43
Robidoux, G.	3,240 00	
Robidoux, L.	3,060 00	
Robillard, T.	3,660 00	
Robson, S. A.	4,500 00	
Roy, J. F.	3,060 00	
Rumley, H. C.	3,060 00	
Salt, H. S.	4,020 00	2,379 53
Sanders, G. A.	3,180 00	612 95
Savage, H. McD. (Oct. 3)	3,180 00	
Seeley, C. M.	3,240 00	
Slocombe, F. S.	5,040 00	
Smallwood, G. W.	3,240 00	
Smith, A.	3,360 00	
Smith, A. S.	3,000 00	
Smith, G. L.	3,060 00	
Squire, A. J.	3,720 00	606 31
Stamford, W. L. (Feb. 11)	4,800 00	
Stephen, T. M.	4,800 00	1,114 82
Stephens, A. A.	4,080 00	
Stevens, F. L.	3,180 00	
Stevenson, W.	3,780 00	
Stewart, R. R.	3,240 00	
Stewart, T.	3,540 00	
Stout, W. J.	3,660 00	
Sullivan, R.	4,020 00	
Talbot, J.	3,480 00	
Talbot, M. J. L.	4,080 00	
Taylor, A.	4,080 00	1,266 89
Theakston, J. C.	3,300 00	
Thibault, E.	3,480 00	
Thomas, C. G.	3,480 00	
Thomas, G.	3,780 00	
Thomas, W. E.	3,060 00	
Thomson, J.	3,000 00	
Tremblay, G.	3,180 00	
Tucker, F. M.	3,300 00	
Tully, R. F.	3,480 00	
Tyler, L.	3,060 00	
Venables, A. K.	4,740 00	
Vigneault, H.	3,060 00	
Vilandre, J. L.	3,000 00	
Waldie, A. C.	4,020 00	1,043 14
Walker, E. D.	4,080 00	540 87
Waterhouse, C. L.	4,440 00	
Watson, A.	6,300 00	917 50
Webster, J. W.	3,180 00	
Weir, T. W.	3,000 00	
Welch, A. L.	3,060 00	
Westhead, T.	3,060 00	
Whetton, N.	3,060 00	
Whynacht, C.	3,060 00	
Williams, C. G.	4,200 00	
Willsher, F. A.	7,500 00	2,132 51
Wilson, D. M.	3,480 00	
Wilson, F. V.	3,060 00	
Wilson, N.	6,300 00	752 38
Winslow, A. J.	3,060 00	
Worthington, J.	3,060 00	
Wyatt, T. G.	3,480 00	
Young, A. A.	5,340 00	1,406 83

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Burns, J. L.	$ 572 02
Hall, C.	891 43
Lacey, J. K.	536 60
Leclaire, L.	1,320 81
MacLeod, M. A.	566 01
Osborne, F. G.	1,066 90
Payne, H.	566 95
Remy, D.	532 09
Saunders, J. S.	1,358 96
Short, A. C.	1,740 30
Spouse, R.	580 22
Thompson, R. G.	1,034 33

Air Service

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Acton, C. J.	$ 4,080 00	$ 4,670 35
Ainslie, R.	3,480 00	
Ainsworth, H.	5,100 00	
Albulet, J., (July 27)	4,200 00	
Allan, H. V.	3,960 00	
Allen, B. R.	3,540 00	1,408 44
Allen, W. G. D.	3,300 00	
Allen, W. W.	4,080 00	
Allison, A. E.	4,080 00	
Anderson, E. A.	4,080 00	
Anderson, R.	4,080 00	
Anderson, W. G.	3,180 00	
Appleton, C. A.	3,180 00	
Archer, J. E.	3,140 00	
Archibald, D. C.	4,740 00	
Argue, A. G.	3,180 00	
Arial, J. H. T.	4,080 00	
Arial, J. R.	3,000 00	554 89
Armstrong, E. F.	3,660 00	1,266 23
Armstrong, J. R.	3,060 00	732 04
Aveling, A.	3,780 00	
Axcell, A. E.	3,180 00	
Bain, J. W. L.	5,700 00	
Bane, S.	3,420 00	
Banghart, F. I.	4,140 00	
Baribeau, M.	3,180 00	1,493 96
Barks, E. A.	4,080 00	
Barnes, F. M.	3,180 00	
Barron, J. H.	3,660 00	
Barrowman, I. G.	3,060 00	
Bayley, A. K.	3,840 00	507 92
Baynton, H. W.	4,080 00	
Beattie, R. D.	3,060 00	
Beirnes, V. G.	3,000 00	
Belhouse, H. C.	4,080 00	
Bell, J. A.	3,600 00	
Bell, R. C.	3,480 00	
Bemister, A. E.	3,300 00	
Benedictson, B. V.	3,000 00	
Bennett, E. G.	5,700 00	
Benum, F. W.	4,140 00	995 00*
Bering-Liisberg, H. (Apr. 1)	3,000 00	
Bindon, H. H.	4,740 00	587 02*
Birnie, A.	3,120 00	
Biron, B. A.	4,380 00	
Bishop, R. G.	4,800 00	
Bishop, R. W.	3,900 00	
Black, D. G.	3,000 00	
Blackberg, A. L.	3,480 00	1,100 70
Blacklock, W. A.	3,180 00	1,298 97
Blondeau, J. L.	4,740 00	649 14
Bogart, C. C.	4,440 00	888 85
Boileau, P. E.	3,660 00	
Bolduc, R. L.	3,660 00	1,374 61
Bone, F. W.	4,440 00	
Bone, J.	3,300 00	
Bother, H. D.	3,060 00	
Boughner, C. C.	3,780 00	
Bourne, G. C.	3,600 00	
Boville, B. W.	4,080 00	
Bowerman, W. J.	4,740 00	
Boyd, D. W.	4,080 00	
Boyles, N. C.	3,660 00	
Brannan, H. H.	3,480 00	595 30
Bray, J. E.	3,720 00	
Brereton, C. R.	3,060 00	
Brethour, C. A.	3,660 00	1,585 67
Brickman, E. A.	3,000 00	
Bridgman, R. H.	3,000 00	
Brister, V. J. R.	3,120 00	2,298 70
Britney, O. L.	4,440 00	1,057 78
Brooker, F. R.	3,060 00	
Brooman, J. P.	3,780 00	
Brown, E. J.	3,120 00	
Brown, G. B.	4,080 00	
Browne, G. C. W.	6,600 00	
Brun, P. R.	4,080 00	
Buchanan, L. T.	3,060 00	
Buckler, S. J.	4,080 00	
Buckthought, K.	4,080 00	
Bulger, G. C.	4,080 00	
Bunt, R. L.	3,360 00	
Burbridge, F. E.	3,480 00	
Burbridge, B. F.	3,540 00	
Burford, E. D.	3,000 00	
Burgess, J. H.	3,760 00	539 76
Burren, N. H.	3,180 00	
Busche, G. M.	3,000 00	
Butler, W. R.	4,680 00	805 47
Cameron, H.	4,080 00	
Cameron, H. D.	4,140 00	
Campbell, G. F.	3,660 00	1,011 75
Campbell, L. T.	4,080 00	
Capelle, H. G.	4,080 00	
Capreol, E. L.	4,320 00	
Carty, D. G.	3,480 00	
Casey, P. K.	3,300 00	2,106 84
Caton, W. A.	4,440 00	
Chadburn, H. E.	4,080 00	

	Salary rate	Travelling expenses
Chaffey, T. H.	3,480 00	
Chandler, F. W.	3,300 00	
Charleson, J. C.	4,440 00	673 66
Chilcott, E. B.	3,180 00	
Childs, A. J.	3,360 00	629 62
Chillcott, G. T.	4,740 00	1,000 08
Chisholm, A. F.	4,080 00	
Clark, J.	3,180 00	
Clark, W. G. (June 9).	3,660 00	
Clarke, E. G.	4,080 00	
Clements, M.	3,060 00	
Clendenning, G. L. (Sept. 1)	3,300 00	
Clinchey, A. R.	3,180 00	
Clodman, J.	3,480 00	
Coffey, L. E.	4,440 00	4,804 29
Coffin, J. G. C.	3,120 00	
Cole, J. E.	3,180 00	
Cole, R. A.	3,480 00	
Colton, J. M.	4,440 00	
Condie, A. G.	3,300 00	
Connelly, W. E.	4,740 00	2,930 34
Connolly, C. G. C.	3,300 00	
Connolly, H. J.	6,000 00	1,600 24
Connor, A. J.	4,740 00	1,117 63
Conrod, G. L.	3,180 00	
Cooke, E. F.	4,500 00	645 93
Courtney, J. L.	3,180 00	
Cowley, A. T. N.	8,000 00	807 36
Cox, H. M.	3,540 00	
Craig, G. E.	3,660 00	
Craton, J. D. C.	3,300 00	898 35
Craven, J.	3,300 00	
Crocker, A. J.	4,440 00	
Crocker, A. M.	3,780 00	
Cross, C. M. (Aug. 5) .	3,600 00	
Crossley, R. J.	3,660 00	
Crossley, W. E. (May 27)	3,660 00	
Crow, L. B.	3,540 00	
Cudbird, B. S. D.	3,000 00	
Cummings, R. C.	3,180 00	
Currie, D. B.	4,080 00	
Currie, J. J.	3,300 00	716 77
Curry, D.	3,360 00	1,241 93
Curzon, J. H.	4,980 00	
Cuthbert, S. R.	3,300 00	1,196 37
Davenport, H. E.	3,180 00	660 05
Davey, E.	3,780 00	
Davidson, J. R. C.	3,480 00	2,776 40
Davies, C.	3,000 00	1,329 02
Davies, J. J.	3,180 00	1,142 86
Davis, F. L.	3,900 00	1,830 52
Dawson, A. J.	3,000 00	2,164 45
Day, D. C	4,080 00	
Delisle, S. E.	3,000 00	
Demeza, N. A.	3,060 00	
Denison, P. J.	4,080 00	
DeNiverville, J. L. E.	5,400 00	526 07
Desrochers, G. L.	3,180 00	
Dewar, S. W.	4,080 00	
Dexter, E. H. Y.	3,480 00	
Dexter, R. V.	4,080 00	
Deziel, J. N. H.	3,180 00	759 38
Dibblee, F. A.	3,480 00	582 02
Dingwall, G. C. W.	4,020 00	
Dion, M. J. G. T.	3,000 00	
Dobson, J., (Dec. 30) .	3,980 00	
Dodds, R.	6,000 00	
Dodds, R. R.	4,080 00	548 00*
Donaldson, C. F.	3,180 00	
Dorey, F. E.	3,060 00	
Dorsett, D. T.	3,060 00	
Douglas, J. H.	3,060 00	744 86
Douglas, R. H.	4,080 00	
Edwards, H. W.	4,080 00	
Egan, W. D.	3,600 00	
Egar, R. L.	3,840 00	
Einarsson, E.	4,080 00	
Eldridge, P. M.	3,540 00	
Elliott, W. B.	3,000 00	
Ellis, E. N. (Oct. 14) .	3,900 00	
Ellis, S. J.	4,440 00	
Elsley, E. M.	4,080 00	
Empey, B. F.	3,180 00	541 12
Ernst, R. C.	3,060 00	
Farquhar, A. S.	3,900 00	2,046 86
Fenn, W. E.	4,740 00	
Finkle, H. W.	3,420 00	
Finley, H. R.	3,180 00	714 95
Fisher, H. E.	3,180 00	1,410 85
Fitton, L. G.	3,660 00	622 10
Fleming, M. M.	3,840 00	695 37
Fleming, M. R.	4,080 00	
Flint, C. (Apr. 13)	6,600 00	
Foley, S. S.	5,400 00	905 27 866 16*
Folkins, J. C.	4,400 00	1,104 47
Forbes, W. C.	3,480 00	
Fordyce, W. J.	3,480 00	640 40*
Foster, L. B.	3,000 00	
Fournier, J. P.	3,660 00	
Fowler, J. R.	3,000 00	
Fox, K. B.	3,180 00	
Fraser, A. N.	5,700 00	
Fraser, J. R.	3,000 00	1,611 93
Fryers, W. R.	3,000 00	
Ganong, W. F.	4,080 00	
Gard, G. B.	3,180 00	
Garland, H. A.	3,120 00	
Garland, W. A.	3,660 00	
Garrett, E. J.	4,640 00	1,288 47 860 98*
Gervais, J. A.	3,180 00	513 67
Gibb, J. G.	3,060 00	
Giffard, D.	3,120 00	
Gilbert, G.	3,360 00	
Gilbert, G. A.	3,480 00	
Gill, G. C.	4,140 00	
Gingras, F. P.	3,660 00	550 57
Gleave, T. C.	3,060 00	
Glen, D. P.	4,080 00	
Gloster, H. H.	3,180 00	
Godson, W. L.	3,780 00	
Goodbrand, C. G.	4,080 00	
Gooding, H. O.	3,660 00	1,151 52
Gooding, R. G.	3,180 00	1,004 49
Goodwin, R. W.	3,840 00	1,889 34 606 20*
Gordon, R. M.	3,000 00	

	Salary rate	Travelling expenses
Gordon, S. V. A.	4,080 00	
Gordon, W. V.	3,300 00	
Goulet, J. E.	3,660 00	
Goulet, J. R.	3,480 00	
Gourdeau, H.	3,660 00	
Graham, R. C.	4,080 00	
Graham, S.	6,300 00	3,407 08
Grant, A. S.	4,080 00	
Grant, S. T.	3,180 00	1,465 00
Gray, A. L.	3,480 00	
Gray, G.	3,780 00	
Gray, J. W.	3,180 00	634 63
Green, W. J. (Oct. 29)	3,300 00	
Greig, R. A.	3,060 00	
Grenier, J. E. D.	3,480 00	
Groombridge, A. E.	3,480 00	611 10
Guest, R. C.	4,740 00	1,330 77
Gutierrez, W. L.	4,080 00	
Gutzman, W. L.	4,080 00	
Guyot, A. (Jan. 11)	3,660 00	
Hadfield, H. W.	4,080 00	
Hadley, N.	3,180 00	1,369 53
Haigh, W. A.	3,000 00	{ 1,040 23 { 656 43*
Halbert, H. W.	4,080 00	
Halina, W.	3,000 00	
Hallman, E. S.	3,000 00	
Hamilton, E. J. A.	3,000 00	
Hamilton, W. R.	4,080 00	
Hammersley, H. A. J.	4,080 00	1,135 04
Hammill, A.	3,180 00	996 41
Hammill, P. J.	3,360 00	1,576 42
Hand, D. H. (July 6)	3,300 00	
Hardman, J.	3,300 00	895 42
Harris, G. F.	4,500 00	
Harris, K. C.	3,180 00	1,602 76
Harris, R. F.	3,060 00	
Harry, K. F.	4,080 00	
Hawkins, L. K.	3,300 00	518 35
Hayman, E. D.	4,080 00	
Henderson, J.	4,080 00	
Henry, T. J. G.	3,780 00	
Hewitt, R. O.	3,000 00	679 64
Hewson, E. W. (Feb. 1)	5,100 00	
Hicks, L. W.	3,600 00	677 93
Hickson, E.	4,740 00	
Hignell, K. A.	3,180 00	
Hilchie, W. F.	4,440 00	678 14
Hill, S. E.	3,000 00	
Hillgartner, L. A.	4,080 00	
Hilts, I. F. (June 8)	4,200 00	
Hitchen, J. E.	3,300 00	
Hoddinott, W. A.	3,480 00	
Holdsworth, W.	3,480 00	1,441 28
Holland, J. D.	4,080 00	
Hollingshead, F. M.	3,060 00	
Hollis, F. J.	3,060 00	
Hollin, E. R.	3,660 00	918 18
Holohan, E. J.	3,480 00	2,104 36
Hoover, A. A.	4,080 00	
Hopkins, W. C.	3,780 00	
Hornsby, J. T.	4,740 00	1,969 99
Hornstein, R. A.	4,080 00	
How, T. G.	4,500 00	1,067 21*
Howes, G. E.	3,480 00	905 95
Howey, O. T.	3,000 00	1,297 57
Hughes, F. R.	3,180 00	750 06
Hughes, F. T.	4,080 00	956 01
Hughes, M. L.	3,060 00	959 90
Hunt, C. F.	3,000 00	
Hunter, H. I.	3,000 00	
Hunter, J. D.	4,740 00	1,914 41
Huntley, C. E.	3,300 00	
Hutchon, H. M.	4,080 00	556 27
Ingall, A. F.	3,480 00	
Irish, V. W.	3,960 00	
Irons, G. E.	3,060 00	
Irvine, B.	3,660 00	1,386 25
Irvine, W. H.	4,500 00	1,078 59
Jackson, A. W.	4,080 00	
Jackson, D. T.	3,300 00	1,421 39
Jackson, R. E.	3,420 00	
Jacobsen, R. C.	5,040 00	
Jacobson, A. W.	4,080 00	
Jefferson, N. V.	4,080 00	
Jelenick, M. D.	3,660 00	
Joberty, R. A.	3,540 00	
Johns, P.	4,080 00	
Johnson, O.	3,900 00	
Johnston, D. A.	3,060 00	
Johnston, E. A.	4,080 00	
Johnston, H. W.	3,180 00	
Joubert, M. J.	3,060 00	
Joy, D. G.	5,400 00	575 05*
Jupp, E. H.	4,440 00	
Keating, C. E.	4,140 00	
Keenlyside, H. S. (July 16)	3,900 00	
Keetley, R. S.	3,660 00	726 05
Keith, L. S.	4,640 00	{ 1,838 15 { 965 01*
Kellough, W. H.	3,060 00	
Kelly, O. G.	4,080 00	
Kendall, G. R.	4,080 00	
Kennedy, D. B.	3,780 00	
Kermode, E. J.	3,000 00	
King, E. A.	3,300 00	664 20
Kitchin, J. E.	3,300 00	
Knowland, A. J.	3,660 00	
Knox, J. L.	4,080 00	
Knutsen, G.	3,480 00	1,080 65
Konzuk, J.	3,060 00	1,054 50
Labelle, J. J.	4,080 00	
Lace, G. S.	3,660 00	
Lake, C. R.	3,300 00	696 07
Lalonde, E. D.	3,060 00	
Lamont, A. H.	3,000 00	553 48*
Lantinga, S. R.	3,180 00	
Lauder, J. R.	3,000 00	
Lavery, W. R.	3,660 00	2,943 22
Lawson, W. S.	4,740 00	1,521 43
Lawton, A. T.	4,080 00	
Leaver, J. M. G.	4,080 00	
Legg, G. H.	3,900 00	
Lenahan, E. M.	3,060 00	
Lenahan, J. A.	4,080 00	
Leroux, J. P.	4,080 00	684 13
Leslie, N. S.	3,180 00	
Leutsch, G. H.	3,060 00	

	Salary rate	Travelling expenses
Lewington, A. J.	3,660 00	544 31
Linton, W. R.	3,780 00	705 52
Logan, L. E.	3,660 00	
Longley, R. W.	4,080 00	
Love, W. K. L.	3,000 00	
Low, W. D.	3,420 00	
Lowe, A. B.	4,080 00	
Lowe, G. F.	3,300 00	
Lumunds, J. J.	3,000 00	
Lund, H. E.	3,060 00	
Lynn, G. A.	3,120 00	
MacDonald, W. C.	4,200 00	
MacDougall, D. C.	3,480 00	3,261 11
MacHattie, L. B.	4,080 00	791 39*
MacKay, J. R.	4,740 00	
MacLennan, A. G.	3,540 00	659 55
MacNeill, J. A. D.	4,080 00	519 74*
MacVicar, A. G.	4,080 00	
Mahaffy, F. J.	4,080 00	
Mahaffy, F. R.	3,000 00	
Main, J. R. K.	5,400 00	1,073 72*
Malton, R. P.	3,000 00	
Markham, F. J.	3,180 00	
Markham, W. E.	4,080 00	2,307 87
Marquis, A. C.	3,480 00	2,345 98
Marshall, W. M.	3,480 00	
Mason, A. H.	4,080 00	
Mason, S. R.	3,360 00	
Mather, G. R.	3,120 00	2,271 96
Matheson, S. H. (June 16)	3,660 00	
Mathewson, B. A.	3,480 00	
Mathieson, J. R.	3,660 00	
Mattern, L. R.	3,480 00	
May, E. H.	4,080 00	610 38
McArthur, N. G.	3,720 00	628 91
McCallum, J. A.	3,000 00	
McCauley, A. R.	4,080 00	
McCaully, H. C.	3,480 00	
McClary, N. H.	3,900 00	1,816 85
McClelland, D. E.	4,080 00	
McClure, J. W.	3,060 00	
McClure, M. J. O.	3,120 00	
McCormick, D. G.	3,180 00	
McDonald, A.	6,000 00	
McDougal, D. A.	3,900 00	1,065 00*
McDowell, G. E.	4,680 00	
McDowell, W. O.	4,020 00	941 71
McEachern, D. J.	3,300 00	1,207 00
McGeary, D. S.	4,080 00	
McGlenning, L. K.	3,000 00	
McIntyre, C. B.	3,000 00	975 53
McIntyre, D. A.	4,320 00	797 94
McIntyre, D. P.	3,780 00	
McIntyre, H. A.	5,280 00	1,303 52
McKay, G. A.	3,660 00	
McKenzie, R. C. (Oct. 16)	3,000 00	
McLean, A. D.	6,900 00	546 25
McLean, G. T.	3,300 00	1,252 23
McLean, H. H.	3,360 00	
McLean, J. A.	3,000 00	1,313 92
McLean, S. A.	3,300 00	857 12
McLeod, J. H.	3,000 00	
McLeod, K. T.	4,080 00	
McLewin, R. E. T.	3,060 00	
McMullen, D. N.	4,080 00	
McOrmond, V. B.	3,780 00	654 51
McQuarrie, A. F.	3,180 00	
McTaggart-Cowan, P. D.	6,000 00	3,270 56
McVicar, R. J. (May 19)	3,360 00	
McWatters, J. J.	3,180 00	
McWatters, R. S.	3,540 00	
Mead, C. H.	4,080 00	
Meiss, J. S.	3,360 00	
Melvin, G. K.	3,120 00	
Meredith, F. W.	3,180 00	3,646 01
Merriman, H. O.	5,700 00	
Merritt, H. R.	3,060 00	
Messier, J. L.	3,180 00	1,522 05
Millar, F. G.	3,780 00	
Millar, L. T.	3,000 00	
Miller, D. A.	3,000 00	
Miller, J. R.	4,080 00	795 60
Millidge, L.	4,200 00	
Milne, L. S.	3,180 00	3,692 03
Mitchell, D. W.	3,060 00	
Monday, J. S. B.	3,180 00	
Moore, A. J.	3,180 00	
Moore, J. D.	3,000 00	
Moore, W. J.	3,540 00	
Morris, O. L.	3,060 00	665 37
Mortenson, L. W.	3,000 00	933 62
Munn, R. E.	4,080 00	
Munro, J. D.	3,300 00	
Murden, W. D.	3,000 00	
Murphy, D. D.	4,740 00	959 24
Murphy, H. M.	3,180 00	
Mushkat, C. M.	4,080 00	
Muttitt, G. H.	4,080 00	
Nason, H. R.	3,360 00	
Nelson, W. L.	3,780 00	
Nesbitt, L. M.	4,020 00	
Newcombe, H. R.	3,540 00	808 01
Nixon, F. G.	5,040 00	520 13
Noble, J. R. H.	4,740 00	
Noury, J. O.	3,300 00	842 14
Nutter, J. R.	3,060 00	
Oakley, L. A.	3,120 00	2,007 81
O'Connell, W. J. J.	3,660 00	
Orr, T. E.	3,180 00	
Osmond, H. L.	4,080 00	
Ostrom, J. A.	3,000 00	
Page, D. E.	4,080 00	
Page, F. A.	3,000 00	
Paige, H. W.	3,060 00	
Parkinson, D. H.	3,180 00	
Parsons, G.	4,020 00	
Patterson, F. H.	3,000 00	
Patterson, H. T.	3,660 00	
Patterson, H. W.	3,300 00	922 48
Pattison, R. F.	3,000 00	
Penner, C. M.	3,780 00	
Pennock, R. H.	3,180 00	
Perrie, D. W.	3,000 00	
Petticrew, L. G.	3,060 00	
Pettit, K. G.	3,000 00	726 09
Philpott, G. W.	3,180 00	1,554 56
Pincock, G. L.	4,080 00	

	Salary rate	Travelling expenses
Pinhey, G. C.	3,540 00	
Podd, L. J.	3,060 00	696 95
Poole, R. V. (May 25)	3,000 00	
Porter, E. F.	4,500 00	931 96
Porter, R. H.	3,060 00	
Potter, J. G.	4,080 00	
Powe, N. N.	4,080 00	
Power, B. A.	4,080 00	
Powley, A. C. (May 27)	3,000 00	
Priestley, G. V.	3,660 00	
Quealy, O. H.	4,500 00	659 17
Quine, J. F.	3,000 00	
Rae, R. W.	4,080 00	
Ramsden, R. C.	3,060 00	
Rankin, K. D.	3,060 00	
Raynor, H. C.	3,180 00	759 64
Read, C. R.	3,060 00	
Rees, D. B.	4,560 00	1,077 35
Rees, H. S.	6,300 00	736 78
Renaud, J. W. A.	3,000 00	
Reynolds, N. C.	3,180 00	
Richards, F.	3,180 00	657 01
Richards, T. L.	4,080 00	627 09*
Ricketts, G. P.	3,420 00	
Ristall, B. A. B.	3,180 00	
Risteen, H. C.	4,740 00	
Roberts, T. L. P.	4,140 00	
Robertson, D. M.	4,080 00	
Robertson, D. S.	4,440 00	1,658 52
Robertson, G. W.	3,780 00	
Robertson, G. Wilson	4,080 00	
Robertson, J. R.	5,400 00	649 49
Robinson, D. B.	3,060 00	527 85
Robinson, K. J.	3,540 00	
Robson, T. W.	3,000 00	
Rodgers, J. P.	3,540 00	
Rollin, J. A.	3,660 00	
Ross, D. S.	4,080 00	
Round, H. S.	3,060 00	
Royer, M. G.	3,180 00	
Rutherford, R. J.	3,000 00	
Ruthledge, C. H.	3,060 00	710 02
Sabraw, J. H.	4,080 00	
St. John, R. E.	4,440 00	
Saltzman, P. P.	3,000 00	
Saphir, J.	3,180 00	
Saunders, D. W.	4,740 00	1,368 90
Saunders, K. F.	4,740 00	519 77
Saunderson, T. M.	3,640 00	
Schubert, D. C.	3,540 00	730 42
Scott, J. D.	3,300 00	1,250 10
Sealey, W.	3,180 00	984 01
Shannon, R. S.	3,000 00	
Shibley, L. H.	3,120 00	
Sinclair, J. H.	3,180 00	1,326 86
Skelton, C. H.	4,020 00	531 68
Skinner, M. M.	3,360 00	
Slade, W. J. C.	3,300 00	
Slater, D. F. A.	4,080 00	
Slinn, T. G.	3,360 00	
Sly, W. K.	3,480 00	
Smith, A. K.	3,000 00	683 88
Smith, D. H.	4,080 00	725 73
Smith, G. W.	4,980 00	908 15
Smith, J. L.	5,700 00	995 55
Smith, R. C.	3,360 00	
Smith, W. B.	4,740 00	
Smith, W. R.	3,180 00	
Sobiski, L. J.	3,000 00	560 53
Somerville, A. L. H. (June 23)	4,500 00	
Spence, C. R.	3,180 00	
Stark, A. P.	3,540 00	576 92
Steers, W. B.	4,080 00	1,297 42
Stephen, J. C.	3,180 00	567 79
Stephens, T. G. M. (Apr. 25)	3,900 00	
Stevens, C. E.	4,080 00	539 09
Stewart, W. W.	3,000 00	754 95
Stinn, F. G.	3,360 00	
Storr, D.	3,480 00	
Strachan, D.	4,080 00	
Stratton, W. D. G.	4,080 00	1,886 70
Sutherland, C. H.	4,080 00	
Swansburg, R. H.	3,000 00	
Tait, G. W. C.	4,080 00	
Tait, T. W.	4,640 00	
Tarling, B. K.	3,060 00	
Taylor, C. S.	3,060 00	1,072 70
Taylor, G. L.	3,300 00	1,756 90
Taylor, J. E.	3,060 00	
Tee, H. D.	3,780 00	
Templeman, T.	3,060 00	
Terry, N. C.	3,000 00	947 81
Thomas, C. W.	3,780 00	
Thomas, M. K.	3,000 00	
Thomas, W. J.	3,360 00	
Thompson, C. E.	4,080 00	
Thompson, F. D.	4,080 00	815 05*
Thompson, G. A.	5,400 00	
Thompson, H. A.	4,080 00	
Thompson, J. G. C.	3,300 00	
Thompson, J. H.	3,300 00	
Thomson, A.	6,600 00	3,698 40
Thorn, W. A.	3,480 00	
Thurber, W. C.	3,000 00	
Tibbles, L. G.	4,080 00	
Titus, R. L.	4,080 00	
Travers, C. T	5,280 00	
Troop, H. P.	3,180 00	
Tucker, H. V.	3,780 00	
Turnbull, W. E.	4,080 00	
Turner, E.	3,000 00	
Turner, J. A.	4,080 00	
Tyner, R. V.	4,080 00	
Upson, G. C.	4,080 00	1,809 35
Upton, F. T.	3,000 00	
Valois, P. G.	4,080 00	
Vaughan, H. A.	3,300 00	
Vergette, T.	3,660 00	
Vincent, J. S.	3,120 00	609 30
Wadsworth, K. R.	3,060 00	
Wahl, H. E.	5,700 00	
Walkden, R. W.	4,080 00	
Walker, A. H.	3,200 00	865 01
Walker, E. R.	4,080 00	
Walker, P. S.	3,660 00	
Wall, J. G.	4,320 00	
Wallace, W. S. C.	3,000 00	

	Salary rate	Travelling expenses
Wallingford, G. E.	4,440 00	
Walsh, H. E.	5,700 00	
Warkentin, C. C.	3,000 00	611 45
Wasdell, W. G.	3,540 00	
Washburn, G. H.	4,080 00	
Watson, J. B.	3,360 00	
Watson, M. J. M.	3,120 00	
Wetherell, W. P.	4,080 00	
Wexler, H.	3,060 00	
Wheeler, H. V. G. ...	3,480 00	1,607 50
Whitney, H. I. M.	4,080 00	985 30
Whittet, C. A.	3,060 00	
Wiseck, T. L.	4,080 00	
Wilkins, E. B.	3,480 00	1,435 90
Wilkinson, W. C.	3,480 00	
Williams, E. D. M. ...	3,000 00	855 56*
Williams, H. S.	3,000 00	632 97
Williamson, H. J.	4,740 00	
Wills, G.	3,120 00	
Wilson, A. H.	3,660 00	
Wilson, H. M.	3,660 00	4,075 78
Wilson, H. P.	4,080 00	
Wilson, J.	4,260 00	3,007 48
Wilson, J. P.	4,080 00	
Wilson, L. J.	3,180 00	
Wilson, W. J. F.	3,480 00	
Wingfield, J. M.	3,000 00	
Woodley, W. S.	3,360 00	516 69
Woods, S. A.	3,120 00	612 21
Wright, D. J.	3,480 00	560 64
Wright, J. B.	4,080 00	
Wright, J. R.	3,060 00	1,064 70
Wyght, F. C. L.	3,180 00	
Wylie, T. C.	3,180 00	
Yearwood, J. A.	3,780 00	
Young, A. G. W.	3,000 00	573 95
Zimmerman, S. O.	3,360 00	1,150 46
Zora, N.	3,060 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Aindow, J. C. .....$	727 60
Aksim, V. E.	517 34
Anderson, L.	2,036 32
Armstrong, D. J.	1,403 12
Babb, H. C.	1,704 05
Batt, H.	932 14
Batts, J.	844 35
Bell, D.	1,355 93
Bertalino, J.	971 14
Bonitz, M. A.	943 63
Bourque, E.	739 71
Brown, T. L.	2,015 55
Bush, A. H. W.	618 80
Carrier, R. P.	505 95
Carroll, A.	826 98
Chapman, G.	631 80
Clodman, J.	516 95
Cook, H. E.	1,261 88
Cotton, C. R.	2,636 62
Craigie, W. A.	602 49*
Crochetiere, A. A. ..	709 25
Davies, P.	639 99
Dennis, T.	552 44
Devlin, R. L.	688 81
Diduck, M.	531 30
Dowling, W. M.	1,110 90
Dunn, J. L.	692 71
Dupuis, J. H.	1,140 29
Ellis, S. R.	680 78
Emery, G.	640 06
Englund, A.	514 09
Ervin, R. F.	1,116 27
Ervin, R. G.	581 32
Ewert, D.	1,235 70
Farrell, R. M.	827 97
Ferguson, A. T.	562 17
Fischer, A. G.	538 06
Fisher, C. D.	1,357 88
Fleming, W. H.	630 29
Flick, A. C.	589 03
Fonfara, E. A.	500 00*
Foster, C. C.	641 10
Foster, F. K.	677 08
Fyan, R.	662 97
Fozard, G. A.	829 79
Ginn, E.	708 91
Godsalve, R. W.	559 25
Griffin, W. D.	1,124 04
Grist, S. H.	1,243 75
Harding, W. A.	747 92
Heath, R. A.	1,300 63
Hetherington, M. L. .	2,809 52
Honsberger, J. J.	525 44
Humphrey, E. B.	758 71
Hutchings, J. G.	541 97
Ireland, E. H.	944 27
Irvine, Wm.	670 00
Jackman, L. B.	1,654 45
Jacquod, W.	615 49
James, F.	1,177 80
Johnson, A. A.	914 51*
Johnson, J. S.	1,893 39
Johnson, W. J.	524 47*
Johnson, W. M.	914 76
Johnston, L.	506 10
Lawrence, B. E.	542 55
Leblanc, P.	815 68
Lee, C. B.	844 86
Lee, G. W.	824 72
Lennox, H. W.	530 30
Lobb, R. H. M. ..	620 31
Logan, D. A.	878 80
Logue, J. H.	714 96
MacKenzie, D. G. .	873 00
Mackie, W. H.	889 99
MacLachlan, D. G. ..	1,175 79
MacLean, H. A.	1,993 10
Massey, R. G.	630 40
Matthison, H. A.	622 77
Maunders, R.	541 71
McAree, D. C.	1,283 91
McDonald, E.	818 27
McKenzie, H. A. ..	677 03
McKinnon, A.	1,543 25
McMillan, D. R.	849 21
Mikitchuk, J.	5,750 32
Milner, S. W.	1,027 11
Montpetit, C.	571 37
Mosher, W. A.	1,341 15
Murphy, J. R. L.	2,347 85
Nappay, A. G.	523 75
Neale, G. M.	631 19
Nelson, L. E.	600 75
Newby, H. W.	1,188 94
Nichols, T.	1,241 58
Nolan, T. G.	1,013 00
O'Brien, T. S.	1,342 27
O'Reilly, J. B.	526 64
Patterson, J.	651 50
Pederson, P.	1,016 86
Peppin, J. B.	884 45
Phillips, J. J.	596 22
Phillips, R. I.	600 35
Piper, J. D.	557 09
Press, H. R.	829 35
Prevost, J. B.	1,027 19
Ralph, K. B.	544 18
Redfern, M. T. R. ...	659 88
Ricker, W. A.	987 40
Robinson, V. C.	580 50
Rosenthal, A. M. ..	977 55
Rosenthal, J. G. ...	1,006 58
Roy, J. O.	607 29
Rutherford, J. A.	877 72
St. Jacques, O.	572 93
Saulou, L. G.	594 00
Sawyer, D.	1,085 96

	Travelling expenses
Scheck, J.	1,325 70
Segal, D.	794 85
Sheridan, J. T. E.	514 34
Simmie, D. C.	1,583 39
Skelton, E.	524 75
Sloan, H. J.	543 76
Smith, A. J.	724 11
Smith, R. E.	704 10
Spanton, R. B.	1,199 86
Standring, W. J.	528 95
Taillon, T. A.	2,233 53
Tallman, G. F.	705 34
Thuber, A.	661 16
Tilby, C. H.	902 85
Toole, H. E.	758 80
Volchuk, A.	845 82
Walker, J. R.	2,253 06
Whitaker, N.	956 89*
White, H. W.	834 58
Whittet, K.	581 39
Wicks, A. A.	1,538 58
Wilcock, R. L.	2,099 07
Wood, D. A.	840 62
Workman, W. E.	900 00
Wrigglesworth, W. H.	744 35
Wright, G. A.	500 00*
Young, A.	619 71

Suppliers receiving $10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Ahearn & Soper Co. Ltd., Ottawa, $20,056.56; Aircraft Industries of Canada Ltd., Montreal, $25,831.07; Alberta Government Telephones, Edmonton, $30,509.74; Algoma Steel Corporation Ltd., Sault Ste. Marie, Ont., $11,672.72; Aluminum Co. of Canada Ltd., Montreal, $10,846.50; Anglo-Canadian Pulp & Paper Mills, Ltd., Quebec, $25,000; F. W. Argue Ltd., Ottawa, $14,532.51; Automatic Electric (Canada) Ltd., Brockville, Ont., $113,956.99.

B.C. Equipment Co. Ltd., Vancouver, $23,782.56; L. E. Baker, & Co. Ltd., Yarmouth, N.S., $14,822.57; W. L. Ballentine Co. Ltd., Toronto, $28,387.66; Beaudet & Cie, Ltée., Mont Joli, Que., $26,162.48; Beaver Lumber Co. Ltd., Winnipeg, $15,767.98; Bell Telephone Co. of Canada, Montreal, $110,778.20; Blakeny & Son, Ltd., Moncton, N.B., $12,637.06; Brandram-Henderson Ltd., Montreal, $13,044.66; British American Oil Co. Ltd., Toronto $188,247.63; British Columbia Electric Railway Co. Ltd., Vancouver, $26,587.44; British Columbia Forest Products Ltd., Vancouver, $13,757.28; British Columbia Telephone Co. Ltd., Vancouver, $37,397.51; Brown, Fraser & Co. Ltd., Vancouver, $13,770.96; Builders Sales Ltd., Ottawa, $18,626.96; Building Products Ltd., Montreal, $13,397.73; Burns & Co. Ltd., Calgary, Alta., $59,752.20.

Cables, Conduits & Fittings Ltd., St. Johns, Que., $64,293.19; Government of Canada—Department of National Defence, $91,109.40, National Harbours Board, $89,446.82, Department of National Revenue, $25,825.14, Post Office Department, $41,162.33, Department of Public Printing and Stationery, $450,269.44, Department of Public Works, $10,207.80, Unemployment Insurance Commission, $28,639.61, War Assets Corporation, $29,185.05; Canada Cement Co. Ltd., Montreal, $550,755.77; Canada Creosoting Co. Ltd., Montreal, $24,974.48; Canada Gunite Co. Ltd., Montreal, $19,283.16; Canada Packers Ltd., Toronto, $29,654.22; Canada Wire & Cable Co. Ltd., Toronto, $120,673.28; Canadian Barrels & Drums Ltd., Montreal, $13,395; Canadian Bitumuls Co. Ltd., Toronto, $45,614.01; Canadian Bridge Co. Ltd., Walkerville, Ont., $43,379.29; Canadian Corps of Commissionaires, Ottawa, $73,791.89; Canadian Fairbanks-Morse Co. Ltd., Montreal, $48,924.74; Canadian General Electric Co. Ltd., Toronto, $236,388; Canadian Import Co. Ltd., Quebec, $57,590.44; Canadian Industries Ltd., Montreal, $17,317.74; Canadian Ingersoll-Rand Co. Ltd., Montreal, $20,407.50; Canadian Liquid Air Co. Ltd., Montreal, $17,899.03; Canadian Marconi Co., Montreal, $173,474.07; Canadian National Carbon Co. Ltd., Toronto, $17,882.66; Canadian National Railways, Montreal, $1,138,857.56; Canadian Oil Companies Ltd., Toronto, $55,293.13; Canadian Pacific Airlines, Montreal, $97,564.72; Canadian Pacific Railway Co., Montreal, $279,409.68; Canadian Pratt & Whitney Aircraft Co. Ltd., Longeuil, Que., $23,795.40; Canadian Vickers Ltd., Montreal, $33,229.67; Canadian Westinghouse Co. Ltd., Hamilton, Ont., $12,582.31; Chrysler Corporation of Canada Ltd., Windsor, Ont., $31,636.04; Collingwood Shipyards Ltd., Collingwood, Ont., $13,677.85; Construction Equipment Co. Ltd., Montreal, $10,759.23; H. H. Cooper, Ltd., Edmonton, $13,764.65; Cordage Distributors Ltd., Toronto, $43,749.57; Crane Ltd., Montreal, $43,855.69; S. Cunard & Co. Ltd., Halifax, $58,653.26; Chas. Cusson Ltd., Montreal, $11,719.71.

Daigle & Paul Ltd., Montreal, $43,340.86; Davie Shipbuilding & Repairing Co. Ltd., Montreal, $45,972.27; De Havilland Aircraft of Canada Ltd., Toronto, $28,920.57; Dictaphone Corporation Ltd., Toronto, $13,008.35; Dominion Bridge Co. Ltd., Montreal, $31,476.65; Dominion Chain Co. Ltd., Niagara Falls, Ont., $22,492.22; Dominion Coal Co. Ltd., Sydney, N.S., $75,771.50; Dominion Hoist & Shovel Co. Ltd., Montreal, $56,706.20; Dominion Road Machinery Co. Ltd., Goderich, Ont., $78,356.92; Dominion Steel & Coal Corporation, Montreal, $22,183.09; Drummond, McCall & Co. Ltd., Montreal, $16,683.04.

Eastern Coal Co. Ltd., Saint John, N.B., $10,418.06; T. Eaton Co. Ltd., Toronto, $141,196.56; City of Edmonton, $25,113.87; Federal Electric Manufacturing Co. Ltd., Montreal, $27,905.03; The Flintkote Co. of Canada Ltd., Toronto, $30,650.01; Four Wheel Drive Auto Co. Ltd., Kitchener, Ont., $8,053.27; Frigidaire Products of Canada, Limited, Toronto, $12,282.12.

Gas Accumulator Co. (Canada) Ltd., Toronto, $16,209.44; General Coal Co., West Saint John, N.B., $87,577.48; General Supply Co. of Canada Ltd., Montreal, $40,786.99; B. F. Goodrich Rubber Co. of Canada Ltd., Kitchener, Ont., $13,721.28; Goodyear Tire & Rubber Co. of Canada Ltd., Toronto, $11,897.20; Gray Coach Lines, Ltd., Toronto, $21,352.50.

C. & W. Hackett, North Sydney, N.S., $10,967.29; Halifax Shipyards Ltd., Halifax, $84,358.02; Haywood Lumber Co. Ltd., Edmonton, $13,377.37; John Heney & Son Ltd., Ottawa, $14,134; Howards Ltd., Halifax, $12,432.55; Hudson's Bay Company, Winnipeg, $40,070.71; Hudson's Bay Vicariate Transport, Churchill, Man., $19,542.72; Husky Oil & Refinery Ltd., Lloydminster, B.C., $12,843.11; Hydro Electric Power Commission of Ontario, Toronto, $46,406.69; Hydro-Quebec, Montreal, $41,252.27.

Imperial Oil Ltd., Toronto, $949,909.05; Instruments Ltd., Ottawa, $10,788.74; International Harvester Co. of Canada Ltd., Hamilton, Ont., $28,132.79; International Paints (Canada) Ltd., Montreal, $13,771.33; Irving Oil Co. Ltd., Saint John, N.B., $54,464.78; Kelly, Douglas & Co. Ltd., Vancouver, $22,632.96; James Kelly Ltd., North Sydney, N.S., $11,128.63; Lucien Lachapelle, Sorel, Que., $118,213.51; Laurentian Air Services Ltd., Ottawa, $12,211.57; Little Bros., Weston, Ont., $11,878.17.

MacDonald Bros. Aircraft Ltd., Winnipeg, $25,060.83; H. R. MacMillan Sales Ltd., Vancouver, $157,639.45; Manitoba Telephone System, Winnipeg, $10,538.81; Marine Industries Ltd., Montreal, $90,511.67; Maritime Telegraph & Telephone Co. Ltd., Halifax, $15,759.84; Marshall-Wells Co. Ltd., Edmonton, $16,579.43; McColl-Frontenac Oil Co. Ltd., Toronto, $24,850.63; A. D. McGibbon & Sons Ltd., Lachute Mills, Que., $11,233.32; McKinnon Columbus Chain Ltd., St. Catharines, Ont., $24,372.21; J. Earl McQueen, Amherstburg, Ont., $12,149.81; Montreal Shipping Co. Ltd., Montreal, $36,993.75; Mount-Laurier Aviation Co. Ltd., Roberval, Que., $21,720.30; Mumford Medland Ltd., Winnipeg, $24,439.98.

National All Steel Buildings, Vancouver, $16,731.10; National Electronic Laboratories, Alexandria, Va., U.S.A., $31,233.07; National Grocers Co. Ltd., Ottawa, $33,167.56; New Brunswick Electric Power Commission, Saint John, N.B., $12,789.06; New Brunswick Telephone Co. Ltd., Saint John, N.B., $12,843.04; Government of Newfoundland, $111,140.87; Newfoundland Coal Co., St. John's, Nfld., $22,336.02; North American Telegraph Co., Montreal, $12,276.65; Northern Electric Co. Ltd., Montreal, $187,844.35; Northern Transportation Co. Ltd., Edmonton, $26,527.07.

Ontario Hughes Owens Co. Ltd., Ottawa, $87,727.12; Ontario Stop-Fire Reg'd, Ottawa, $21,023.05; People's Gas Supply Co. Ltd., Ottawa, $11,041.73; Philpott, Evitt & Co. Ltd., Prince Rupert, B.C., $30,936.95; L. M. Poole & Co., Charlottetown, P.E.I., $10,023.78; Pratt & Lambert, Inc., Fort Erie North, Ont., $10,019.21; Prefabricated Homes Company, Lachute, Que., $167,166.99; Prince Rupert Dry Dock & Shipyard, Prince Rupert, B.C., $13,172.86; Purdy Bros, Ltd., Halifax, $11,755.

R.C.A. Victor Co. Ltd., Montreal, $132,617.53; Ready Mixed Concrete Ltd., Montreal, $10,401.06; Remington Rand Ltd., Toronto, $14,731; Robb Engineering Works Ltd., Amherst, N.S., $74,732.88; James Robertson Co. Ltd., Montreal, $18,570.83; Thomas Robertson (Canada) Ltd., Montreal, $11,510.69; Russel Bros. Ltd., Owen Sound, Ont., $71,131.57.

Saint John Dry Dock Co. Ltd., Saint John, N.B., $20,614.75; La Compagnie de Pouvoir du Bas St. Laurent, Rimouski, Que., $10,502.79; St. Lawrence Coaling Ltd., Three Rivers, Que., $10,968.84; St. Lawrence Dry Docks Ltd., Montreal, $16,824.97; St. Lawrence Power Co. Ltd., Cornwall, Ont., $30,637.45; Sangamo Co. Ltd., Toronto, $64,849.35; Saskatchewan Power Commission, Regina, $40,222.37; Shell Oil Co. of Canada Ltd., Toronto, $73,246.42; James Sheppard & Son Reg'd, Sorel, Que., $15,317.53; Sicard Ltd., Montreal, $49,339.43; Standard Oil Co. of British Columbia Ltd., Vancouver, $49,725.89; The Steele Co. of Canada Ltd., Hamilton, Ont., $10,604.02; Sterling Rubber Co. Ltd., Guelph, Ont., $14,547.43; Stromberg-Carlson Co. Ltd., Toronto, $20,504.79; Supreme Power Supplies Ltd., Mimico, Ont., $13,409.73; Swift Canadian Co. Ltd., Toronto, $15,205.97.

Tomlinson Bros. Ltd., Toronto, $52,176.56; Totem Pole & Hardware Ltd., Vancouver, $10,147.76; Trans-Canada Air Lines, Montreal, $985,922.01; Union Steamships Ltd., Prince Rupert, B.C., $10,012.26; Union Tractor & Equipment Co. Ltd., Edmonton, $18,921.40; United Towns Electric Co., Ltd., St. John's, Nfld., $17,055.86.

Vancouver Island Coals Ltd., Nanaimo, B.C., $29,963.79; Victoria Machinery Depot Co. Ltd., Victoria, $39,648.39; Western Oxygen Co. Ltd., Armstrong, Ont., $14,210.38; White Pass & Yukon Route, Skagway, Alaska, $40,685.93; Wilkinson & McLean., Ltd., Edmonton, $10,108.02; J. Fred Williamson Ltd., Saint John, N.B., $57,464.60; Woodward Stores, Vancouver, $10,247.98.

CANADIAN MARITIME COMMISSION

The Commission was established by the Canadian Maritime Commission Act, c. 52, 1947, effective from November 1, 1947, to consider and recommend to the Minister such policies and measures as it considers necessary for the operation, maintenance, manning and development of a merchant marine and a ship-building and ship-repairing industry commensurate with Canadian maritime needs.

The Act also provides that the Commission shall (*a*) exercise and perform on behalf of the Minister such powers, duties and functions of the Minister under the Canada Shipping Act, 1934, as the Minister may require; (*b*) administer, in accordance with regulations of the Governor in Council, any steamship subventions voted by Parliament; and (*c*) exercise or perform any other powers, duties or function conferred on, or required to be performed by, the Commission by or pursuant to any other Act or order of the Governor in Council.

The Commission consists of three members appointed by the Governor in Council for a period of five years, provided however, that the members first appointed shall be for periods of five, four and three years respectively.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:	
Expenditures—	
Ordinary	2,166,076 52
Revenues—	
Ordinary	169 66
Net Charge	$2,165,906 86

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[3] Other Loans and Investments—			
(*d*) Miscellaneous	$ 13,750 00	*$ 10,000 00*	$ 3,750 00

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Z—92 of this section.

REVENUES

Ordinary Revenue—	
Return on Investments	$ 169 66

Interest for the year ended December 31, 1948, on unpaid balance of purchase price of Steamer *Pelee*.

Certified correct.

J. V. CLINE,
Chairman.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
Z–90	493	Canadian Maritime Commission—Administration	134,300 00	113,579 34	25,318 48
		MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS			
Z–90	494	Administration	19,949 00	17,357 19	17,660 37
Z–91	495	Western Local Services	458,000 00	458,000 00	435,875 00
Z–91	651, 496, 900, 652	Eastern Local Services	1,585,340 33	1,577,139 99	1,285,506 64
		Total Ordinary	2,197,589 33	2,166,076 52	1,764,360 49
		DEMOBILIZATION AND RECONVERSION			
		Expenditures: from Appropriations not required for 1948-49			519,533 73
		Grand Total	$2,197,589 33	$2,166,076 52	$2,283,894 22

Vote 493 Canadian Maritime Commission—Administration

	Estimates	Allotments	Expenditures
Salaries	63,800 00	89,686 01	89,686 01
Travelling Expenses	25,000 00	14,961 96	7,217 19
Telegrams, Telephones and Postage	5,000 00	5,000 00	3,384 16
Printing, Stationery and Office Equipment	12,500 00	12,500 00	5,954 99
Professional and Special Services	25,000 00	9,152 03	6,024 03
Sundries	3,000 00	3,000 00	1,312 96
	$ 134,300 00	$ 134,300 00	$ 113,579 34

As at March 31, 1949, there were 28 salaried employees being paid from this vote, of whom 5 were permanent and 23 temporary.

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS

Vote 494 Administration

	Estimates	Allotments	Expenditures
Salaries	14,829 00	15,899 38	15,899 38
Allowances	120 00	120 00	
Printing, Stationery and Office Equipment	1,750 00	979 84	
Travelling Expenses	2,000 00	1,699 78	1,289 88
Sundries	1,250 00	1,250 00	167 93
	$ 19,949 00	$ 19,949 00	$ 17,357 19

As at March 31, 1949, there were 4 salaried employees being paid from this vote, of whom 2 were permanent and 2 temporary.

Votes 495 and 651 Western Local Services

This vote was provided for the payment of mail subsidies and steamship subventions to the undermentioned contractors (shown in parentheses), for services between the following ports:

	Estimates	Allotments	Expenditures
Prince Rupert, B.C. and Queen Charlotte Islands (Union Steamships Ltd.)	179,935 00	179,935 00	179,935 00
Vancouver and Northern Ports of British Columbia (Union Steamships Ltd.)	208,065 00	208,065 00	208,065 00
Victoria and West Coast Vancouver Island (Canadian Pacific Railway Co.)	70,000 00	70,000 00	70,000 00
	$ 458,000 00	$ 458,000 00	$ 458,000 00

Votes 496, 900 and 652 Eastern Local Services

This vote was provided for the payment of mail subsidies and steamship subventions to the undermentioned contractors (shown in parentheses), for services between the following ports:

	Estimates	Allotments	Expenditures
Baddeck and Iona (Baddeck Transportation Co.)	12,000 00	12,000 00	12,000 00
Campobello, N.B. and Lubec, Maine (Campobello Island Board of Trade)	3,333 33	3,333 33	3,333 33
Chester and Tancook Island (S. G. Mason)	2,640 00	2,640 00	440 00
Dalhousie, N.B. and Miguasha, P.Q. (J. R. Allard)	12,000 00	12,000 00	12,000 00
Deer Island, Campobello Island and St. Andrews, N.B. (Deer Island—Campobello Mail Service)	2,000 00	2,000 00	2,000 00
Grand Manan and Mainland (Saint John Marine Transports Ltd.)	85,000 00	85,000 00	85,000 00
Halifax, Canso and Guysboro (Cabot Shipping Co. Ltd.—$15,000)*	20,000 00	20,000 00	20,000 00
Halifax, La Have and La Have River Ports (Ritcey Bros., Ltd.)	3,000 00	3,000 00	1,500 00
Halifax, Sherbrooke, Spry Bay and Torbay (Nova Scotia Shippers Ltd.)	11,200 00	11,200 00	11,200 00
Halifax and Ports on west coast of Cape Breton (A. J. Burke & Co.)	6,000 00	6,000 00	6,000 00
Ile-aux-Coudres and Les Eboulements (B. Fournier)	16,000 00	16,000 00	16,000 00
Ile-aux-Coudres and Quebec or Levis	4,000 00	4,000 00	
Ile-aux-Grues and Montmagny, P.Q., (E. Gagne)	2,500 00	2,500 00	2,500 00
Mulgrave and Arichat, N.S. (Margaree Steamship Co. Ltd.)	27,000 00	27,000 00	27,000 00
Mulgrave and Canso (Canso Steamship Co. Ltd.)	76,500 00	76,500 00	76,500 00
Mulgrave and Guysboro, calling at intermediate ports (Mac Steamship Co., Ltd.)	16,500 00	16,500 00	16,500 00
Murray Bay and North Shore of the St. Lawrence (Bras d'Or Bay Navigation Co. Ltd.)	50,000 00	50,000 00	50,000 00
Owen Sound and ports on Manitoulin Island and Georgian Bay (Owen Sound Transportation Co. Ltd.)	65,000 00	65,000 00	65,000 00
Pelee Island and the Mainland (V. A. Barrie, $5,830.34)*	11,000 00	11,000 00	11,000 00
Pictou, Mulgrave and Cheticamp (North Bay Steamship Co., Ltd.)	13,500 00	13,500 00	13,500 00
Pictou, Souris and the Magdalen Islands (Magdalen Island Transportation Co., Ltd.)	88,000 00	88,000 00	88,000 00
Prince Edward Island and Newfoundland (Inter-Island Steamship Co., Ltd.)	54,000 00	54,000 00	54,000 00
Prince Edward Island and Nova Scotia (Northumberland Ferries Ltd.)	100,000 00	100,000 00	100,000 00

	Estimates	Allotments	Expenditures
Quebec, Natashquan and Harrington (Clarke Steamship Co., Ltd.)	448,000 00	448,000 00	448,000 00
Quebec or Montreal and Gaspe calling at way Ports (Clarke Steamship Co., Ltd.)	156,500 00	156,500 00	156,500 00
Rimouski, Matane and points on the North Shore of the St. Lawrence (Lower St. Lawrence Transportation Co. Ltd.)	125,500 00	125,500 00	125,500 00
Riviere-du-Loup and St. Simeon and/or Tadoussac (La Traverse Riviere-du-Loup—St. Simeon Ltee.)	21,000 00	21,000 00	21,000 00
St. John and Minas Basin ports (St. John Marine Transport Ltd.)	10,000 00	10,000 00	10,000 00
Saint John, Westport and Yarmouth and other way ports (Saint John Marine Transports Ltd.)	31,500 00	31,500 00	31,500 00
Sydney and Bay St. Lawrence calling at way ports (Aspy Steamship Co., Ltd.)	35,000 00	35,000 00	35,000 00
Sydney, and Bras d'Or Lake Ports, West Coast of Cape Breton and Prince Edward Island (Straits Shipping and Contracting Co., Ltd.)	27,500 00	27,500 00	27,500 00
Sydney and Whycocomagh calling at way ports (New Bras d'Or Steamship Co. Ltd.)	20,500 00	20,500 00	20,500 00
Yarmouth, N.S., and Boston, Mass., (Himmelman Supply Co., Ltd.)	28,667 00	28,667 00	28,166 66
	$1,585,340 33	$1,585,340 33	$1,577,139 99

*By arrangement, the following amounts were retained from these subsidies: Cabot Shipping Co., Ltd., $5,000; V. A. Barrie, $5,169.66. For further details, see Other Loans and Investments under Open Accounts further on in this section.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[3] Other Loans and Investments				
(d) Miscellaneous—				
Balances Receivable under Agreement of Sale of Crown Assets:				
A Cabot Shipping Co. (Motor Vessel *Listowell*)	8,750 00		5,000 00	3,750 00
B Sale of Steamer *Pelee*	5,000 00		5,000 00	
	$ 13,750 00		$ 10,000 00	$ 3,750 00

A P.C. 3294, August 6, 1946, authorized the payment of $20,000 annually for three years, to the Cabot Shipping Co., Ltd., Halifax, for the performance of a subsidized steamship service between Halifax, Canso and Guysboro, N.S., with the motor vessel *Listowell*. The Order in Council also authorized the payment of $15,000 in advance, to assist the company in the purchase and reconstruction of the vessel, the said payment to be on account of the three year subsidy provided by the contract. A mortgage, without interest, on the vessel in favour of the Crown is held as security for the amount of the advance.

The amount of $5,000 shown as a credit represents repayment deducted from the subsidy paid to the contractor.

B P.C. 9144, October 6, 1942, approved of the sale of the Steamer *Pelee* to D. L. Goodison, Blenheim, Ont., for $40,000. The vessel was later resold under Ministerial authority to the present contractor, Vincent A. Barrie, in 1944.

The amount of $5,000 shown as a credit represents payment of the final annual instalment, and was deducted from the subsidy paid to the contractor. Interest due on the unpaid balance, amounting to $169.66, was also deducted from the subsidy and credited to Ordinary Revenue—Return on Investments

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The following list contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949. Also included are the travelling and removal expenses of those employees where the amount was $500 or over. Removal expenses are indicated by an asterisk.

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Clyne, J. V., Chairman	$ 12,000 00	$ 1,588 66 1,009 34*
Audette, L. C. Commissioner	10,000 00	727 57
McGugan, A. Commissioner	10,000 00	1,029 55
Brand, E. S.	7,200 00	
Crothwait, L. C.	3,780 00	
Dery, S. (Dec. 1)	6,000 00	
Fisher, W. J.	5,400 00	1,101 41
Frederickson, J. F. (Mar. 1)	4,740 00	
Heenan, J. A.	5,040 00	
Latchmore, F. B.	4,020 00	1,261 03
Leavey, L. J.	5,700 00	
McMonagle, B. C.	4,620 00	
Melville, J.	3,780 00	
Paton, N. A.	5,640 00	
Schuthe, G. M.	3,480 00	

Appendix

PARK STEAMSHIP COMPANY LIMITED

(Incorporated under the Dominion "Companies Act, 1934" and subject to "The Government Companies Operation Act")

Balance Sheet as at March 31, 1949

Assets			Liabilities and Capital		
Cash on Hand and in Bank		1,102,960 41	Liabilities		
Accounts and Claims Receivable		256,514 74	Accounts Payable and Accrued Charges (including provision of $468,184.94 for vessel expense accounts, and damage claims not yet received)		551,602 79
Claims Pending		911,707 34	Capital		
Deferred Charges—ships' consumable stores to be accounted for on re-delivery of vessels chartered to the United Kingdom Government		208,645 26	Shareholders:		
Fixed Assets—10,000 ton vessels, at nominal value:			Capital Stock—		
58 Dry cargo vessels—North Sands type	29,000,000 00		Authorized, 1,000 shares of no par value.		
4 Supply vessels—Victory type	2,000 000 00		Issued, 32 shares, fully paid		32 00
3 Supply vessels—Canadian type	1,500,000 00				
		32,500,000 00	Surplus—		
			As at March 31, 1948	3,391,292 99	
			Add, Excess of Income over Expenses of the year, per Schedule I	3,543,925 47	
				6,935,218 46	
			Less, Funds considered surplus to requirements remitted to the Government	5,007,025 50	1,928,192 96
			Government of Canada, advances		32,500,000 00
		$34,979,827 75			$34,979,827 75

Approved on behalf of the Board.

J. V. CLYNE,
Director.

L. C. AUDETTE,
Director.

I have examined the accounts of Park Steamship Company Limited for the year ended March 31, 1949, and have obtained all the information and explanations I have required. Subject to the fact that, as in former years, no provision has been made for depreciation of the Company's fixed assets, I certify that, in my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1949, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE I

PARK STEAMSHIP COMPANY LIMITED—*Concluded*

Statement of Income and Expenses for the year ended March 31, 1949

Income		
Charter hire		3,365,555 94
Interest		35,653 69
Recoveries from claims for damages		211,064 34*
		3,612,273 97
Expenses		
Administrative expenses:		
Salaries	56,888 17	
Living allowances and travel expenses	9,128 39	
Office supplies and expenses	937 08	
Stationery and printing	844 05	
Other expenses	550 81	
		68,348 50
Excess of Income over Expenses for the year, transferred to Surplus		$3,543,925 47

NOTE: * This includes $206.668.24, being $225,000.00 received in respect of a claim against Halifax Shipyards Limited regarding damage caused by an explosion on board S.S. *Cypress Hills Park* in 1946, *less* Park Steamship Company's expenses of $18.331.76. Although this vessel had been transferred to War Assets Corporation and Park Steamship Company had received credit, from the Department of Reconstruction and Supply, for the full book value of the vessel before settlement of the claim, this revenue was, by direction of the Deputy Minister of the Department of Transport, retained by the Company, rather than being passed to the Receiver General.

NATIONAL HARBOURS BOARD

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Government Owned Enterprises—Deficits	237,742 64	
Revenues—		
Ordinary	62,021 95	
		175,720 69
[8a] Non-Active Assets:		
(i) Capital		*5,594 94*
(ii) Other		1,739,200 98
Net Charge		$1,909,326 73

NOTE.—The status of accounts under Non-Active Assets above is shown on page Z—100.

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[2] Loans to, and Investments in, Crown Agencies			
(c) Miscellaneous	$ 85,090,408 29	$ 212,950 64	$ 85,303,358 93
LIABILITIES			
[10] Deposit and Trust Accounts			
(c) Miscellaneous	2,081,281 74	153,289 70	2,234,571 44
[11] Insurance, Pension and Guaranty Accounts			
(c) Pension and Retirement Funds	2,249,087 79	550,152 21	2,799,240 00
	$ 4,330,369 53	$ 703,441 91	$ 5,033,811 44

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Z—100 of this section.

GENERAL NOTE.—A condensed balance sheet as at December 31, 1948 and operating statement of the National Harbours Board for the Calendar year 1948 with relevant comments is shown at the end of this section.

REVENUES

Comparative Summary

	1948-49	1947-48
Ordinary Revenue—		
A Return on Investments	62,021 95	87,139 27
Capital Accounts—		
B Refunds of Previous Years' Expenditures	5,594 94	1,017 90
Special Receipts and Other Credits—		
C Non-Active Accounts		81,880 47
	$ 67,616 89	$ 170,037 64

Details

Ordinary Revenue—	
A Return on Investments: Port Colborne Elevator—Net income surplus, 1948 .	62,021 95
Capital Accounts—	
B Refunds of Previous Years' Expenditures: Churchill Port and Terminals	5,594 94
	$ 67,616 89

Certified correct.

R. K. SMITH,
Chairman.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		GOVERNMENT OWNED ENTERPRISES			
		NON-ACTIVE ACCOUNTS			
Z–98	556	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1948 on any or all of the following accounts:			
		(*a*) Retirement of Maturing Debentures—Saint John	282,900 00	282,900 00	
		(*b*) Reconstruction and Capital Expenditures—			
		Halifax 2,605,775 00			
		Saint John 2,000,000 00			
		Quebec 122,200 00			
		Churchill 50,000 00			
		Generally—Unforeseen and Miscellaneous 200,000 00			
		4,977,975 00			
		Less amount to be expended from Replacement Funds 426,000 00			
			4,551,975 00	1,308,300 98	107,355 90
		Less transferred to Loans to, and Investments in, Crown Agencies	17,423 34		
			4,534,551 66	1,308,300 98	107,355 90
Z–99	559	*Advances re deficits—Jacques Cartier Bridge	303,810 00	148,000 00	264,000 00
		Total Non-Active Accounts	5,121,261 66	1,739,200 98	371,355 90
		DEFICITS			
Z–99	558 663	*Deficits—Churchill Harbour, Quebec Harbour and Prescott Elevator—Calendar Year 1948.	289,110 15	237,742 64	137,162 33
		Grand Total	$ 5,410,371 81	$ 1,976,943 62	$ 508,518 23

* Complete title is shown in the following details.

GOVERNMENT OWNED ENTERPRISES

NON-ACTIVE ACCOUNTS

Vote 556 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1943, on any or all of the following accounts:—

	*Estimates	*Appropriations	*Expenditures
(a) Retirement of Maturing Debentures—			
Saint John Harbour	$ 282,900 00	$ 282,900 00	$ 282,900 00
(b) Reconstruction and Capital Expenditures—			
Halifax Harbour			
Construction Shed 26	600,000 00	600,000 00	83,928 02
Construction Pier 3	1,801,500 00	1,801,500 00	8,326 27
Construction Carpenter Work Shop	5,775 00	5,775 00	
	2,407,275 00	*2,407,275 00*	*92,254 29*
Saint John Harbour			
Reconstruction McLeod and Pettingill Wharves	2,000,000 00		
Less: From Replacement Fund	120,000 00		
	1,880,000 00	1,880,000 00	1,163,442 88
	1,880,000 00	*1,880,000 00*	*1,163,442 88*
Quebec Harbour			
Switchboard for Electric Power Distribution	9,150 00		
Less: From Replacement Fund	4,450 00		
	4,700 00	4,700 00	563 25
Replacement Operation and Maintenance Buildings	24,641 33		
Less: From Replacement Fund	16,641 33		
	8,000 00	8,000 00	2,086 26Cr
Purchase Station Wagon	2,000 00	2,000 00	1,755 95
	14,700 00	*14,700 00*	*232 94*
Churchill Harbour			
Construction Living Quarters	50,000 00	50,000 00	23,999 02
	50,000 00	*50,000 00*	*23,999 02*
Generally Unforeseen and Miscellaneous 200,000 00			
Less: Transferred to Loans to, and Investments in, Crown Agencies (see Open Accounts further on in this section) 17,423 34			
	182,576 66		
Halifax Harbour			
Purchase of tractor		5,200 00	4,876 75
Installation heating facilities, Lower Floor Shed 21		10,000 00	145 89
Projects under $5,000		4,250 00	2,827 28
		19,450 00	*7,849 92*
Saint John Harbour			
Construction Stevedores' Rest Rooms		10,000 00	7,784 31
		10,000 00	*7,784 31*
Chicoutimi Harbour			
Purchase water line, hydrants, etc.		415 00	415 00
		415 00	*415 00*
Quebec Harbour			
Purchase 3 ton truck, complete with snow plough equipment		7,500 00	7,128 00
Replacement, Operation and Maintenance Buildings (additional)		5,000 00	
Projects under $5,000		5,800 00	915 73
		18,300 00	*8,043 73*

	*Estimates	*Appropriations	*Expenditures
Three Rivers Harbour			
New electric power outlet on Wharf		600 00	525 00
		600 00	*525 00*
Port Colborne Elevator			
Installation, Fire Escapes		6,000 00	84 00
Projects under $5,000		4,400 00	3,669 89
		10,400 00	*3,753 89*
Unallotted		123,411 66	
Total Generally—Unforeseen and Miscellaneous	*182,576 66*	*182,576 66*	*28,371 85*
	$4,534,551 66	$4,534,551 66	$1,308,300 98

* Amounts shown in the first column under "Estimates" represent the Capital Budget as presented by the National Harbours Board through the Minister of Transport, and subsequently approved by Parliament. Those in the second column represent the details of the voted appropriations as provided by Parliament, and those in the third column, the net expenditures made from these appropriations only.

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936, as amended, certificates of indebtedness for $1,591,200.98 bearing interest at $2\frac{3}{4}$ per cent per annum were issued to the Government of Canada to cover the above expenditures.

(*a*) Under the agreement of sale of the City of Saint John properties to the Saint John Harbour Commissioners as of August 1, 1927, the commissioners assumed full liability for City of Saint John bonds amounting to $1,467,154.96 maturing at various dates from 1932 to 1951. The Federal Government guaranteed these bonds as to principal and interest. During the year, debenture indebtedness to the public of a par value of $282,900 matured and an advance of this amount was obtained from the Federal Government to retire these bonds. The principal of the unmatured bonds outstanding at the close of the harbour financial year, December 31, 1948, amounted to $88,329.31.

Vote 559 Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge

	303,810 00
Expenditures	$ 148,000 00

Under authority of P.C. 3182 of July 16, 1948 a sum of $148,000 was advanced for the payment of interest due May 1 and November 1, 1948 on the $19,000,000 bond issue, which was guaranteed by His Majesty, of the Harbour Commissioners of Montreal in respect of the Jacques Cartier Bridge. It is directed in the Order in Council that the Minister of Finance shall take over coupons of a like face amount so that His Majesty may, in accordance with the provisions of sub-clause 9 of clause 55 of the Mortgage Deed of Trust securing the bond issue, become subrogated to all the rights to which the bond holders are entitled prior to payment by His Majesty under the guarantee.

DEFICITS

Votes 558 and 663 To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government advances and depreciation on capital structures) arising in the calendar year 1948 in the operation of the following harbours and elevator:

	Estimates	Appropriations	Expenditures
Churchill Harbour	94,000 00	94,000 00	42,632 49
Quebec Harbour	156,400 83	156,400 83	156,400 83
Prescott Elevator	38,709 32	38,709 32	38,709 32
	$ 289,110 15	$ 289,110 15	$ 237,742 64

Changes in Non-Active Asset Accounts

The status of the Non-Active Asset Accounts in which changes have occurred during the year is as follows:

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
Miscellaneous—				
Churchill Port and Terminals	$ 12,797,436 40		$ 5,594 94	$ 12,791,841 46
*Loans and Advances Non-Active—				
Chicoutimi	3,811,188 58	415 00		3,811,603 58
Churchill	15,572 25	23,999 02		39,571 27
Halifax	12,497,278 31	100,104 21		12,597,382 52
Montreal-Jacques Cartier Bridge	7,086,031 00	148,000 00		7,234,031 00
Port Colborne	819 46	3,753 89		4,573 35
Quebec	27,828,353 13	8,276 67		27,836,629 80
Saint John	17,325,663 93	1,454,127 19		18,779,791 12
Three Rivers	3,984,668 39	525 00		3,985,193 39
	$ 72,549,575 05	$ 1,739,200 98		$ 74,288,776 03

*With the exception of the amount shown for Montreal-Jacques Cartier Bridge, which comprises advances for the payment of guaranteed interest, these advances cover capital expenditures and are fully secured by certificates of indebtedness.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[2] Loans to, and Investments in, Crown Agencies				
(*c*) *Miscellaneous*—				
A Montreal	60,227,221 53	514,374 38	163,836 66	60,577,759 25
A Vancouver	24,863,186 76	20,969 88	158,556 96	24,725,599 68
A Quebec		110,000 00	110,000 00	
A Prescott		40,000 00	40,000 00	
	$ 85,090,408 29	$ 685,344 26	$ 472,393 62	$ 85,303,358 93

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[10] Deposit and Trust Accounts				
(*c*) *Miscellaneous*—				
B National Harbours Board—				
Special Account No. 1	1,507,130 10	17,037,487 82	16,894,363 09	1,364,005 37
Special Account No. 2	303,051 68	150,558 38	277,979 10	430,472 40
Special Account No. 3	271,099 96	2,373,839 49	2,542,833 20	440,083 67
	2,081,281 74	19,561,885 69	19,715,175 39	2,234,571 44
[11] Insurance, Pension and Guaranty Accounts				
(*c*) *Pension and Retirement Funds*—				
C National Harbours Board Pension Fund	2,249,087 79	289,074 45	839,226 66	2,799,240 00
	$ 4,330,369 53	$ 19,850,960 14	$ 20,554,402 05	$ 5,033,811 44

A Generally, in connection with these accounts, there are Parliamentary appropriations provided, the expenditures from which are treated as Loans to, and Investments in, Crown Agencies through such accounts. The appropriations in the present year, and the accounting therefor, follow:

Votes 560 and 931 Advances to National Harbours Board subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1948 on any or all of the following accounts:

	*Estimates	*Appropriations	*Expenditures
Reconstruction and Capital Expenditures—			
Montreal Harbour			
Miscellaneous buildings	24,400 00	24,400 00	14,664 96
Raising wharf aprons to shed floor level, Sheds 2, 6, 11, 17	67,000 00	67,000 00	65,928 90
Paving and drainage, Section 5W and 8W Windmill Point Wharf	40,000 00	40,000 00	16,692 35
Power service to ships on wharves	18,200 00	18,200 00	17,900 52
Construction single storey shed, Sections 29 and 30	325,000 00	325,000 00	118,184 14
Installation cargo beams, Sheds 44, 45, 46, 47, Tarte Pier	30,000 00	30,000 00	26,867 14
Installation fire hydrants in transit shed	38,000 00	38,000 00	1 81
Tracks to serve sheds in Sections 29 and 30	55,327 47		
Less: From Replacement Fund	9,455 47		
	45,872 00	45,872 00	31,591 61
Purchase of steel railway coal cars	7,682 00	7,682 00	
Office building, truck loading platform, Cold Storage Plant	14,000 00	14,000 00	
Equipment Cold Storage Plant	7,150 00		
Less: From Replacement Fund	900 00		
	6,250 00	6,250 00	4,190 67
Installation capacitors, totalling meter equipment in electric power distribution system	33,000 00	33,000 00	29,327 62
Replacement obsolete electric equipment Elevator No. 4	19,653 16		
Less: From Replacement Fund	14,153 16		
	5,500 00	5,500 00	5,500 00
Equipment No. 5 Substation, new power cable	40,000 00	40,000 00	37,885 14
Purchase 2 150C steel dump scows	115,000 00	115,000 00	111,532 51
Purchase shore equipment	8,417 64		
Less: From Replacement Fund	2,644 64		
	5,773 00	5,773 00	4,838 92
Reconstruction upstream side, Jacques Cartier Pier	500,000 00	500,000 00	8,386 79
Projects under $5,000	7,700 00	7,700 00	3,706 61
	1,323,377 00	*1,323,377 00*	*497,199 69*
Vancouver Harbour			
Renewal decking West Indies Wharf	40,048 84		
Less: From Replacement Fund	30,548 84		
	9,500 00	9,500 00	9,382 98
Reconstruction conveyor gallery Elevator No. 4	7,200 00	7,200 00	
Replacement sub-station structure, Shed 2, Lapointe Pier	40.950 00		
Less: Replacement Fund	26,450 00		
	14,500 00	14,500 00	617 79 Cr.
Electric power supply cable, Fish Dock	6,300 00	6,300 00	5,610 87
Paving roadway south of Shed 2, Lapointe Pier	1,000 00	1,000 00	610 79
Drainage, grading, levelling, etc., Lapointe Pier	6,000 00	6,000 00	5,734 38
	44,500 00	*44,500 00*	*20,721 23*
Total	$1,367,877 00	$1,367,877 00	$ 517,920 92

*Amounts shown in the first column under Estimates represent the Capital Budget as presented by the National Harbours Board through the Minister of Transport, and subsequently approved by Parliament. Those in the second column represent the details of the voted appropriations as provided by Parliament, and those in the third column, the net expenditures made from these appropriations only.

In addition to the above, an amount of $17,423.34 was transferred from the Generally-Unforeseen Item of Vote 556(b) listed under "Government Owned Enterprises, Non-Active Accounts" to "Loans to, and Investments in, Crown Agencies" and used for Capital Expenditures.

The details of these expenditures are as follows:

Vote 556(b) Generally—Unforeseen and Miscellaneous—Reconstruction and Capital Expenditures

	Appropriations	Expenditures
Montreal Harbour—		
Projects under $5,000	17,174 69	17,174 69
Vancouver Harbour—		
Projects under $5,000	248 65	248 65
Total Vote 556(b) Generally—Unforeseen	$ 17,423 34	$ 17,423 34

The following is a condensed distribution of the total advances made under Loans to, and Investments in, Crown Agencies, with the exception of advances for working capital under authority of section 28 of the National Harbours Board Act which were made in the amount of $110,000 to Quebec Harbour and $40,000 to Prescott Elevator. Both of these advances were repaid during the fiscal year.

	Montreal	Vancouver	Total
Vote 556(b)	17,174 69	248 65	17,423 34
Votes 560 and 931	497,199 69	20,721 23	517,920 92
	$ 514,374 38	$ 20,969 88	$ 535,344 26

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936 as amended, certificates of indebtedness for $535,344.26 bearing interest at 2¾ per cent per annum, were issued to the Government of Canada to cover the above expenditures.

B These accounts are maintained in accordance with the provision of section 23 of the Act.

Credits in Special Account No. 1 represent current revenue while debits represent expenditures for operation and maintenance expenses.

Cash deposits received from contractors as guarantee for the satisfactory completion of construction projects are credited to Special Account No. 2 and released on administrative certification. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1948-49, bonds so held in respect of the Board amounted to $102,000.

Transactions in respect of the various reserve funds for the replacement of fixed assets, fire and general insurance funds, general workmen's compensation funds and other miscellaneous funds, are recorded in Special Account No. 3. The standing of these reserves and the related funds as at December 31, 1948 are given in the details of the operations of the Board further on in this section.

C The National Harbours Board Pension Plan was established by the Board in 1943 to provide pensions similar to those under the Civil Service Superannuation Act, 1924, as amended, for permanent employees. Credits to this account consist of (*a*) contributions by employees for current service, (*b*) contributions for prior service where the employee elects to pay arrears, and (*c*) contribution by the Board of an amount equal to the contributions of the employees. Debits represent benefits paid.

NATIONAL HARBOURS BOARD -DETAILS OF OPERATIONS

The following details of the operations of the National Harbours Board relate to calendar years except where otherwise indicated, as the National Harbours Board Act, c. 42, 1936, as amended, stipulates that the fiscal year of the Board shall end on December 31. Section 34 of the Act directs that the accounts of the various harbours shall be subject to the audit of the Auditor General in the same manner as public revenues and expenditures.

Revenues totalled $13,786,762.07 which includes $94,961.89 from the City of Montreal and $94,961.89 from the Province of Quebec towards the deficit of the Jacques Cartier Bridge. As neither the city nor the province made payments for the years 1944 to 1948 inclusive, the sum of $1,372,269.42 is now carried in the Board's accounts as owing by the city and the province.

Expenditures amounted to $15,829,115.42 A general classification follows: operating expenses, $7,608,577.60; interest on debentures held by the public, $1,001,232.35; interest due the Federal Government, $4,494,846.19; addition to reserve for replacements and depreciation, $1,922,469.63; and miscellaneous charges, $801,989.65.

A summary of revenues and expenditures and surplus or deficit on operations is:—

Harbour	Revenues	Expenditures	Surplus	Deficit
Halifax	1,356,434 35	1,495,673 81		139,239 46
Saint John	896,152 52	1,285,301 61		389,149 09
Chicoutimi	53,720 13	159,234 54		105,514 41
Quebec	710,567 30	1,832,099 52		1,121,532 22
Three Rivers	252,152 39	255,519 50		3,367 11
Montreal	5,906,855 81	5,950,303 61		43,447 80
Jacques Cartier Bridge	1,185,118 06	1,635,618 21		450,500 15
Prescott	122,028 63	160,737 95		38,709 32
Port Colborne	252,537 10	190,515 15	62,021 95	
Churchill	278,724 77	321,786 47		43,061 70
Vancouver	2,517,374 58	2,436,247 43	81,127 15	
Second Narrows Bridge	255,096 43	106,077 62	149,018 81	
	$ 13,786,762 07	$ 15,829,115 42	$ 292,167 91	$ 2,334,521 26

The expenses of the Head Office, Ottawa, for the year, amounting to $180,827.37, were pro-rated and are included in the above expenditures.

The operating deficit for the year was $2,042,353.35.

A condensed comparative summary of the balance sheets (as at December 31 in each year) of all harbours, elevators and bridges operated by the Board is:—

	Assets	1948	1947
	Fixed	226,647,866 67	225,086,717 68
A	*Less*: Reserve for replacements, depreciation, etc.	28,987,862 54	26,791,343 60
		197,660,004 13	198,295,374 08
	Current	5,926,429 30	5,149,560 48
B	Investments and other funds	29,302,221 42	26,746,800 83
	Prepaid charges and deferred debits	68,107 36	121,469 52
	Bond discount, Jacques Cartier Bridge	184,295 70	193,141 86
	Security deposits	501,483 54	160,715 69
		$233,645,541 45	$230,667,062 46
	Liabilities		
C	Debenture indebtedness to public	19,756,282 35	20,039,182 35
	Current	1,378,121 83	917,601 11
	Deferred items	223,588 23	215,770 33
	Security Deposits	504,483 54	160,715 69
	Reserves (other than reserve for replacements, depreciation, etc.)	5,239,337 07	4,510,827 82
D	Proprietary accounts	206,543,728 43	204,822,965 16
		$233,645,541 45	$230,667,062 46

A B The details of the reserve for replacements, depreciation, etc., and of investments and other funds are as follows:—

Replacement and Depreciation	Reserves	Related Funds
Halifax	2,939,111 45	2,938,947 07
Saint John	3,060,117 80	3,059,953 42
Chicoutimi	381,844 63	133,844 63
Quebec	2,658,881 47	657,437 26
Three Rivers	1,168,351 87	1,168,269 67
Montreal	9,436,099 52	9,437,274 94
Vancouver	6,518,962 73	6,518,962 73
Jacques Cartier Bridge	2,824,493 07	
	28,987,862 54	23,914,689 72

	Reserves	Related Funds
Other Reserves		
Fire and General Insurance	1,437,721 10	1,437,706 10
General Workmen's Compensation	451,176 80	451,176 80
Pension	2,690,229 46	2,690,229 46
Special Maintenance—Jacques Cartier Bridge	643,553 16	643,553 16
Granville Island Maintenance—Vancouver Harbour	16,656 55	11,628 23
	5,239,337 07	5,234,293 75
Funds		
Investments, Vancouver Harbour		44,749 12
Matured bonds and interest outstanding, Halifax Harbour		5,197 50
Rentals in dispute, Vancouver Harbour		34,954 78
Miscellaneous, Jacques Cartier Bridge		68,336 55
		153,237 95
	$ 34,227,199 61	$ 29,302,221 42

C The Saint John Harbour has a debenture indebtedness to the public of $756,282.35, and debentures of $19,000,000 are outstanding with respect to the Jacques Cartier Bridge. In addition, matured debentures of Halifax ($4,500) in the hands of the public have not been presented for redemption.

D Proprietary Accounts:

	1948	1947
Loans and advances from Government of Canada	159,558,697 99	157,817,027 22
Matured interest due Government of Canada	28,509,824 88	26,539,988 45
Expenditures under Government Appropriations	50,914,053 78	50,915,071 68
	238,982,576 65	235,272,087 35
Less:Deficit Account	32,438,848 22	30,449,122 19
	$206,543,728 43	$204,822,965 16

The details of the first three items in the foregoing statement at December 31, 1948 are as follows:—

	Loans and Advances	Matured Interest Unpaid	Expenditures under Appropriations
Halifax	12,589,242 93	970,873 72	15,966,271 47
Saint John	18,672,789 66	4,124,524 00	6,649,054 90
Chicoutimi	3,811,603 58	1,582,321 82	459,398 32
Quebec	27,831,583 10	11,339,610 61	2,592,677 67
Three Rivers	3,985,193 39	253,762 60	590,857 27
Montreal	60,531,432 33	6,041,963 21	4,526,842 34
Jacques Cartier	7,234,031 00	3,505,945 01	
Prescott			4,895,939 56
Port Colborne	4,358 35	22 81	2,356,217 60
Churchill	28,420 45	2,254 64	12,874,557 31
Vancouver	24,870,043 20	688,546 46	2,237 34
	$159,558,697 99	$ 28,509,824 88	$ 50,914,053 78

The following statement shows the changes in the Surplus and Deficit Account for 1948 and 1947.

	1948	1947
Deficit as at December 31, 1947 and 1946	30,449,122 19	72,991,118 03
Adjustments in year	185,115 32	
Net Income Deficit for year	2,042,353 35	2,410,062 06
	32,676,590 86	75,401,180 09
Deduct: Government Grants	237,742 64	137,162 33
Adjustments in year 1947		44,814,895 57
	237,742 64	44,952,057 90
	$ 32,438,848 22	$ 30,449,122 19

Loans from the Government to the National Harbours Board to March 31, 1948 as reflected in the Balance Sheet of Canada amounted to $157,639,983.34. During the Government's fiscal year 1948-49, further advances of $2,274,515.24 were made and repayments amounted to $322,393.62, leaving a net balance of loans outstanding at March 31, 1949 of $159,592,134.96. A distribution of interest paid by the harbours in the Government's fiscal year ended March 31, 1949, amounting to $2,725,022.81, which is recorded as revenue of the Department of Finance, follows:—Halifax, $200,000; Saint John, $100,000; Three Rivers, $125,000; Montreal, $1,500,000; Vancouver, $800,000; Port Colborne, $22.81.

The net operating surplus of Port Colborne Elevator for the calendar year 1948, amounting to $62,021.95, is recorded as revenue of the Government—see page Z—97.

1948-49

PUBLIC ACCOUNTS

PART II

ZA

DEPARTMENT OF VETERANS AFFAIRS

Details of

REVENUES AND EXPENDITURES

Details of

OPEN ACCOUNTS

DEPARTMENT OF VETERANS AFFAIRS

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DEPARTMENT OF VETERANS AFFAIRS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[8b] Consolidated Deficit Account:		
Expenditures—		
Ordinary	182,998,377 32	
Demobilization and Reconversion	87,250,153 33	
Other Charges	6,630,967 43	
		276,879,498 08
Revenues—		
Ordinary	4,327,698 70	
Special Receipts	1,457,914 14	
		5,785,612 84
Net Charge		$271,093,885 24

Transactions as reflected in the Open Accounts of Canada

	March 31, 1948	1948-49 Transactions (Net)	March 31, 1949
ASSETS			
[3] Other Loans and Investments—			
(*d*) Miscellaneous	$145,455,434 33	$ 21,900,631 65	$167,356,065 98
LIABILITIES			
[9] Floating Debt			
(*d*) Outstanding Cheques and Warrants	31 60		31 60
[10] Deposit and Trust Accounts			
(*c*) Miscellaneous	3,982,742 04	9,845,301 92	13,828,043 96
[11] Insurance, Pension and Guaranty Accounts			
(*b*) Insurance and Guaranty Funds	27,115,816 43	2,218,563 40	29,334,379 83
[13] Sundry Suspense Accounts	2,309,448 31	*419,508 72*	1,889,849 59
[15] Reserve for Certain Contingent Liabilities	7,632,006 28	5,630,866 30	13,262,872 58
	$ 41,040,044 66	$ 17,275,132 90	$ 58,315,177 56

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page ZA—26 of this section.

REVENUES

Comparative Summary

		1948-49	1947-48
Ordinary Revenue—			
A	Return on Investments	3,584,468 92	1,954,608 60
B	Privileges, Licences and Permits	133,213 91	142,792 14
C	Proceeds from Sales	49,333 24	
D	Refunds of Expenditure	528,665 28	392,463 63
E	Miscellaneous	32,017 35	3,278 74
	Total Ordinary	4,327,698 70	2,493,143 11
Special Receipts—			
F	Refunds of Previous Years' War and Demobilization Expenditures	1,457,914 14	1,021,008 15
	Grand Total	$5,785,612 84	$3,514,151 26

Details

Ordinary Revenue—

A Return on Investments: Interest on Soldier Land Settlement Loans, $348,091.47; on British Family Settlement—Canadian Portion, $61,649.27; and on Veterans' Land Act Loans, $3,174,728.18 ..... 3,584,468 92

B Privileges, Licences and Permits: Rent of Veterans' Land Act Properties, $121,507.84; sundries (Soldier Settlement and Veterans' Land Act), $11,706.07 ..... 133,213 91

C Proceeds from Sales: Land Sales (Soldier Settlement and Veterans' Land Act) 49,333 24

D Refunds of Previous Years' Expenditures (including Soldier Settlement and Veterans' Land Act, $22,321.88) 528,665 28

E Miscellaneous: Fines and forfeitures (Soldier Settlement and Veterans' Land Act) $3,472.23; fines (War Service Grants Act 1944), $3,068.88; recoveries under assignments to his Majesty by pensioners of any right of action they have to enforce a legal liability of any person to pay compensation for death or disability, $25,476.24 ..... 32,017 35

Total Ordinary 4,327,698 70

Special Receipts—

F Refunds of Previous Years' War and Demobilization Expenditures: Treatment and Pension Examinations World War 2, representing mainly recoveries of hospital and other allowances from retroactive pension adjustments, $502,350.87; Pensions, World War 2, $26,121.76; Dual Service Pensions (War Veterans' Allowance Act), $1,814.82; Post Discharge Rehabilitation Benefits, representing certain recoveries from pensions, $175,197.76; Contingency Fund (for the temporary assistance of veterans), $5,603.73; Re-establishment Credits, representing refunds from veterans to qualify them for Veterans' Land Act or training benefits, $729,900.08; miscellaneous, $16,925.12 ..... 1,457,914 14

Grand Total $5,785,612 84

Certified correct.

W. S. WOODS,
Deputy Minister of Veterans Affairs.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
ZA–6	Stat.	Minister of Veterans Affairs—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
ZA–6	532	Departmental Administration	2,253,340 00	2,194,457 15	1,645,406 22
ZA–6	533	District Administration	3,805,120 00	3,377,232 49	3,810,365 73
ZA–7	534	Rehabilitation Services	4,161,080 00	3,842,637 86	4,717,923 94
ZA–7	535	Treatment Services	38,402,200 00	34,206,023 68	40,608,511 80
ZA–9	536	Prosthetic Services	952,584 00	944,717 24	598,680 29
ZA–9	Stat.	Canadian Pension Commission — Salaries of Commissioners	118,128 03	118,128 03	102,833 48
ZA–10	537	*Administration Expenses	2,364,452 00	2,128,300 13	2,252,770 18
ZA–10	538	Veterans' Bureau	378,753 82	375,962 66	313,937 32
ZA–11	539	War Veterans' Allowance Board—Administration	237,397 57	236,008 82	203,287 07
ZA–11	540	Veterans' Insurance	98,329 00	79,777 59	83,172 28

See Page	No. of Vote	Services	1948–49 Appropriations	1948–49 Expenditures	1947–48 Expenditures
		PAYMENTS TO OR FOR VETERANS AND DEPENDENTS			
ZA–5	541, 924	*Pensions	109,474,000 00	102,951,293 44	77,093,346 41
ZA–5	542, 925	War Veterans' Allowances	22,410,000 00	19,741,229 19	12,438,401 21
ZA–5	543	Unemployment Assistance	100,000 00	23,374 33	27,978 70
ZA–5	544	Hospital and Other Allowances	5,100,000 00	4,475,602 74	6,537,723 35
ZA–5	545	Gallantry Awards—World War 2	18,000 00	16,369 40	14,251 13
		MISCELLANEOUS PAYMENTS			
ZA–5	546	Employers' Liability Compensation	115,000 00	114,981 24	99,919 90
ZA–5	547	Last Post Fund	125,000 00	97,228 31	79,917 09
ZA–5	548	Grant to Canadian Legion	9,000 00	9,000 00	9,000 00
		SOLDIER SETTLEMENT AND VETERANS' LAND ACT			
ZA–5	549	*To provide for the cost of administration of Soldier Settlement; British Family Settlement; general land settlement and Veterans' Land Act	5,285,703 00	4,624,749 67	5,117,340 87
ZA–5	550	To provide for the payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924 and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935	25,000 00	9,412 81	13,627 05
ZA–6	551, 926	*To provide for the payment of grants to veterans settled on Provincial and Dominion Lands	4,000,000 00	2,620,809 21	2,355,983 49
ZA–6	552	*To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands	800,000 00	630,548 27	605,264 10
ZA–6	927	*Soldier Settlement Reductions	150,000 00	149,659 06	
		PENSIONS AND OTHER BENEFITS			
ZA–6	Stat.	Annuity to Colonel John T. C. Thompson	5,000 00	5,000 00	5,000 00
ZA–6	Stat.	Gratuities to families of deceased employees	13,874 00	13,874 00	14,366 00
		Expenditures: from Appropriations not required for 1948-49	.....	.....	1,932,592 36
		Total Ordinary	200,413,961 42	182,998,377 32	160,693,599 97
		DEMOBILIZATION AND RECONVERSION			
ZA–6	553, 928	Post Discharge Rehabilitation Benefits, including the training of Merchant Seamen and Salt Water Fishermen Pensioners	53,132,500 00	44,825,509 09	78,322,803 00
ZA–6	554, 929	Hospital Accommodation and Facilities	8,600,000 00	5,095,101 34	6,804,582 09
ZA–6	555	Campaign Stars and Medals including Cost of Distribution	2,500,000 00	1,181,866 77	
ZA–6	Stat.	War Service Gratuities	992,287 80	992,287 80	14,009,590 68
ZA–6	Stat.	Re-establishment Credits	35,155,388 33	35,155,388 33	70,165,126 29
		Expenditures: from Appropriations not required for 1948-49	.....	.....	3,845 97
		Total Demobilization and Reconversion	100,380,176 13	87,250,153 33	169,305,948 03
		OTHER CHARGES			
ZA–7	Stat.	Write Down of Assets—Reduction in Soldier and British Family Settlement Loans (Canadian Portion)	421 59	421 59	2,521 50
ZA–7	Stat.	Write Down of Assets—Reduction in Veterans' Land Act Advances	999,679 54	999,679 54	2,097,390 70
ZA–7	Stat.	Provision for Reserve for Conditional Benefits	5,630,866 30	5,630,866 30	4,504,551 83
		Total Other Charges	6,630,967 43	6,630,967 43	6,604,464 03
		Grand Total	$307,425,104 98	$276,879,498 08	$336,604,012 03

* Complete title is shown in the following details.

Salary of Minister, Hon. Milton F. Gregg, Salaries Act, c. 24, 1944	**$ 10,000 00**
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	**$ 2,000 00**

Hon. Milton F. Gregg received travelling expenses of $2,613.70 which were charged to Vote 532.

Vote 532 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	1,975,000 00	2,020,340 00	2,016,255 30
Allowances	9,840 00		
Express, Freight and Cartage	11,000 00	3,000 00	2,775 98
Telephones, Telegrams and Postage	12,000 00	11,000 00	10,732 05
Printing, Stationery and Office Equipment	145,000 00	118,000 00	66,809 51
Travelling Expenses	45,000 00	40,000 00	39,402 70
Advertising and Publicity	20,000 00	18,500 00	17,767 87
Sundries	12,500 00	18,500 00	18,096 40
Rents	22,000 00	23,000 00	21,998 30
Professional and Special Services	1,000 00	1,000 00	619 04
	$2,253,340 00	$2,253,340 00	$2,194,457 15

This vote was provided for the salaries, travelling expenses and sundry general expenses of the Minister's Office, the Deputy Minister's Office and the administrative staff of the Department at Head Office.

As at March 31, 1949, there were 987 salaried employees being paid from this vote, of whom 141 were permanent and 846 temporary.

Vote 533 District Administration

		Estimates	Allotments	Expenditures
	Salaries	3,094,296 00	3,094,296 00	2,894,675 97
	Allowances	7,324 00	7,324 00	
	Express, Freight and Cartage	25,000 00	25,000 00	23,234 49
	Telephones, Telegrams and Postage	125,000 00	125,000 00	82,910 44
	Printing, Stationery and Office Equipment	130,000 00	130,000 00	69,137 95
	Travelling Expenses, Staff	75,000 00	75,000 00	50,524 66
	Repairs and Upkeep of Equipment	165,000 00	165,000 00	150,458 10
	Acquisition of Equipment	25,000 00	25,000 00	18,201 23
A	Sundries	125,000 00	120,000 00	54,961 52
	Rents	25,000 00	25,000 00	22,460 30
B	Investigations, Soldier Settlement and Veterans' Land Act	3,500 00	3,500 00	3,500 00
	Professional and Special Services	5,000 00	10,000 00	7,167 83
		$3,805,120 00	$3,805,120 00	$3,377,232 49

This vote was provided for the salaries, travelling expenses and sundry general expenses of the administrative staff of the Department in the District Offices.

As at March 31, 1949, there were 1,188 salaried employees being paid from this vote, of whom 150 were permanent and 1,038 temporary.

During the fiscal year 1947-48, minor overpayments of salary occurred amounting to $501.61. Of this amount $193.97 has since been recovered, leaving an outstanding balance of $307.64.

A Includes $14,225.91 covering interest paid on balances of accounts in War Service Gratuity and Pension Administration Trust Funds, which were closed out during the year; $8,830.61 for light, heat, power and water rates; and $21,778.89 for payments to the Unemployment Insurance Commission.

B Field supervisors of the Soldier Settlement and Veterans' Land Act make investigations where they can do so more conveniently than departmental investigators, and Vote 549 from which the salaries and expenses of the former are paid, is recouped by this amount which represents the estimated cost of their services.

Vote 534 Rehabilitation Services

		Estimates	Allotments	Expenditures
	Salaries	3,500,000 00	3,575,000 00	3,422,658 28
	Allowances	5,580 00	5,580 00	
	Express, Freight and Cartage	3,000 00	3,000 00	1,692 26
	Telephones, Telegrams and Postage	100,000 00	100,000 00	61,150 05
	Printing, Stationery and Office Equipment	115,000 00	115,000 00	75,451 32
	Travelling Expenses	200,000 00	125,000 00	119,770 79
	Advertising and Publicity	45,000 00	45,000 00	37,224 15
A	Sundries	42,000 00	42,000 00	28,897 78
B	Investigations, Soldier Settlement and Veterans' Land Act	50,000 00	50,000 00	50,000 00
	Professional and Special Services	10,000 00	10,000 00	2,289 84
C	Fees of Advisory Committees—Re-establishment Credits	5,000 00	5,000 00	1,636 88
	Expenses, Conferences of Chairmen of Citizens' Committees	7,500 00	7,500 00	
D	Special Placement Services	20,000 00	20,000 00	14,800 00
E	Part-Time Instructors' Fees and Expenses, and Cost of Text Books for Correspondence Courses	58,000 00	58,000 00	27,066 51
		$4,161,080 00	$4,161,080 00	$3,842,637 86

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and in the District Offices for the general administration of the Rehabilitation Branch; for Special Placement Services provided by outside organizations; and for fees of Advisory Committees on Re-establishment Credits.

As at March 31, 1949, there were 1,405 salaried employees being paid from this vote, of whom 112 were permanent and 1,293 temporary.

A Includes expenditures for light, heat, power and water, $2,306.34; payments to the Unemployment Insurance Commission, $18,800.85; financial assistance to overseas dependents, $900.29; minor disbursements for assistance to veterans, $4,744.77.

B Field supervisors of the Soldier Settlement and Veterans' Land Act make investigations where they can do so more conveniently than departmental investigators and Vote 549, from which the salaries and expenses of the former are paid, is recouped by this amount which represents the estimated cost of their services.

C P.C. 8404 of November 1, 1944, authorizes the Minister to appoint local, regional or provincial honorary advisory committees to advise and report to the Department with respect to the qualifications of applicants in relation to the objects for which any re-establishment credit is proposed to be used and the soundness of the investment proposed by the applicant. The Minister is further authorized to pay each member of any such committee so appointed the sum of $10 as an honorarium for each whole day spent on the business of the committee.

D This allotment covers the cost of placement services rendered by the National Society for the Deaf and Hard of Hearing, $4,800; and the Canadian Paraplegic Association, $10,000.

E This allotment covers the payments made to part-time instructors engaged for the purpose of marking correspondence courses. The services for which payment is made are similar to those previously arranged for by the Canadian Legion Educational Services up to March 31, 1947. The cost of text books supplied in connection with correspondence courses is also charged to this allotment.

Vote 535 Treatment Services

		Estimates	Allotments	Expenditures
	Salaries	18,500,000 00	19,700,000 00	19,337,922 17
	Allowances	4,200 00	4,200 00	
	Express, Freight and Cartage	100,000 00	100,000 00	55,552 02
	Telephones, Telegrams and Postage	170,000 00	170,000 00	115,614 58
	Printing, Stationery and Office Equipment	125,000 00	125,000 00	112,932 39
	Travelling Expenses—Staff	150,000 00	175,000 00	136,818 73
A	Repairs and Upkeep of Buildings, Works and Structures	900,000 00	900,000 00	521,348 34
B	Repairs and Upkeep of Equipment	120,000 00	150,000 00	116,570 42
	Acquisition of Land		34,000 00	31,244 80
C	Acquisition of Equipment	1,250,000 00	1,250,000 00	674,293 47
D	Sundries	200,000 00	265,000 00	249,844 40
E	Materials and Supplies	6,550,000 00	6,550,000 00	5,846,749 26
	Canadian Corps of Commissionaires Services	350,000 00	405,000 00	379,458 81

		Estimates	Allotments	Expenditures
F	After care of Blinded Pensioners by Canadian National Institute for the Blind	90,000 00	215,000 00	204,362 41
	Rents	10,000 00	10,000 00	2,733 63
G	Professional and Special Services	8,445,000 00	7,145,000 00	6,793,764 14
	Travelling Expenses—Patients and Escorts	560,000 00	460,000 00	343,394 07
	Loss of Wages	78,000 00	78,000 00	38,837 36
	Light and Power	500,000 00	366,000 00	276,757 43
	Laundry	500,000 00	500,000 00	471,170 62
		38,602,200 00	38,602,200 00	35,709,369 05
H	*Less*—Amount recoverable for treatment of patients not the responsibility of the Department, etc.	200,000 00	200,000 00	1,503,345 37
		$ 38,402,200 00	$ 38,402,200 00	$ 34,206,023 68

This vote was provided for the treatment of former members of the Armed Forces and others entitled to treatment under the Department's regulations. Expenditures include the cost of operating departmental hospitals, clinics, health and occupational centres and veterans' homes, as well as the salaries and fees of staff operating these institutions; the salaries, fees and general expenses of medical administrative staff; maintenance of patients in other than departmental institutions; home and office services by medical and dental practitioners; patients' transportation expenses; and funeral expenses and grave markers for deceased patients.

As at March 31, 1949, there were 9,433 salaried employees being paid from this vote, of whom 863 were permanent and 8,570 temporary.

A Covers the cost of maintenance and repair of departmental hospitals, clinics, health and occupational centres and veterans' homes, and maintenance and upkeep of land, grounds, walks and roadways.

B Covers the cost of repairs and upkeep of equipment used in departmental hospitals, clinics, health and occupational centres and veterans' homes.

C Covers the purchase of equipment for use in departmental hospitals, clinics, health and occupational centres and veterans' homes.

D A distribution of expenditures follows:

Payments to the Unemployment Insurance Commission	105,104 52
Water rates	90,306 84
Refunds of subsidies paid by the Commodity Prices Stabilization Corporation, Ltd.	9,707 61
Fire protection services	2,669 50
Snow clearance	4,100 34
Miscellaneous expense	37,955 59
	$ 249,844 40

E This allotment covers the cost of providing food, hospital supplies, etc., for use in Departmental Institutions. A distribution of expenditures follows:

Food	3,481,307 16
Coal and fuel oil	659,472 97
Employees' clothing	26,376 45
Medical reference library	12,471 93
Home appliances—Paraplegics	3,524 79
Supplies:	
Medical and surgical	1,069,246 55
X-Ray	179,479 12
Ward occupational	120,447 57
Entertainment	2,550 74
Dental	34,969 47
Laundry	16,503 63
Farm and garden	11,978 78
Power house	8,950 35
Replacement	118,877 11
Miscellaneous	100,592 64
	$5,846,749 26

F Includes an amount of $113,000 to cover deficit incurred by the Canadian National Institute for the Blind in training and care of veterans during the period April 1, 1942 to July 31, 1948, paid under authority of P.C. 314/288, January 12, 1949.

G This allotment covers the cost of treatment of patients in other than departmental institutions and by other than officials of the Department, together with the cost of funerals, grave markers, legal services, etc.

A distribution of expenditures follows:

Medical services	
Maintenance in hospitals	724,757 31
Special hospital charges	3,263,224 67
X-Ray services	244,350 37
Nursing services	129,796 88
Dental services	75,737 65
Daily fees—Doctors and Consultants	458,686 04
Funerals and grave markers	1,644,082 68
Purchase of a government annuity for Mrs. Ida Ibbotson (P.C. 164/3400, July 29, 1948)	231,948 33
Other professional services	15,183 00
	5,997 21
	$6,793,764 14

H This credit of $1,503,345.37 represents: (*a*) repayment for treatment services rendered to other than Canadian veterans in departmental institutions, $999,234.07; (*b*) sale of scrap material, $21,287.01; (*c*) receipts from meals sold in departmental hospitals, $245,703.20; (*d*) laundry operations, $129,163.81; (*e*) sale of farm and garden produce, $6,442.14; (*f*) receipts from the sale of ward occupational products, $66,317.73; (*g*) recoveries from estates of patients, $13,843.37; (*h*) miscellaneous, $21,354.04.

Vote 536 Prosthetic Services

	Estimates	Allotments	Expenditures
Salaries	448,524 00	518,524 00	511,979 15
Allowances	60 00		
Express, Freight and Cartage	10,000 00	17,000 00	14,165 23
Telephones, Telegrams and Postage	7,000 00	4,760 00	3,623 33
Printing, Stationery and Office Equipment	5,000 00	5,000 00	2,359 53
Travelling Expenses	30,000 00	29,000 00	27,021 50
Repairs and Upkeep of Equipment	2,000 00	22,000 00	18,004 82
Acquisition of Equipment	45,000 00	20,800 00	19,723 66
Sundries	34,000 00	25,000 00	23,571 81
Materials and Supplies	400,000 00	400,000 00	399,914 68
Wages of Operators	120,000 00	120,000 00	119,969 51
Professional and Special Services	1,000 00	500 00	
	1,102,584 00	1,162,584 00	1,140,333 22
A *Less* recoveries from outside organizations	150,000 00	210,000 00	195,615 98
	$ 952,584 00	$ 952,584 00	$ 944,717 24

This vote was provided for the cost of (*a*) the operation of a central factory at Toronto and eleven other Prosthetic Centres for the manufacture and distribution, to veterans and other entitled persons, of: artificial limbs; leg, arm and spinal braces; splints; orthopaedic boots, other prosthetic and orthopaedic appliances; and artificial eyes and other ophthalmic appliances; (*b*) research and development in connection with prosthetic devices; and (*c*) the manufacture for the Canadian Legion of poppies, emblems and wreaths for sale on Remembrance Day. The amount received from the Legion for these products is shown under A.

As at March 31, 1949, there were 240 salaried employees being paid from this vote, of whom 64 were permanent and 176 temporary.

A The credit of $195,615.98 represents (*a*) repayments for prosthetic appliances supplied to other than Canadian veterans, $42,734.54; and (*b*) amount received from the Canadian Legion for poppies, emblems and wreaths, $152,881.44.

Canadian Pension Commission—Salaries of Commissioners, Pension Act, c. 157, R.S., as amended ..... **$ 118,128 03**

The above statutory authority provides for the salaries of the Commissioners whose names and salary rates are included in the general list at the end of this section. The travelling expenses of the Commissioners are paid from Vote 537.

Vote 537 Canadian Pension Commission—Administration Expenses, including Chairman of the Canadian Pension Commission at $1,000 and the Deputy Chairman of the Canadian Pension Commission at $500 additional to Chapter 62, Statutes of 1946

		Estimates	Allotments	Expenditures
	Salaries	1,345,442 00	1,345,442 00	1,326,190 63
	Allowances	12,360 00	12,360 00	
	Telephones, Telegrams and Postage	25,000 00	28,000 00	25,520 88
	Printing, Stationery and Office Equipment	31,000 00	31,000 00	15,864 71
	Travelling Expenses—Staff	70,000 00	85,000 00	74,873 83
	Sundries	12,100 00	12,100 00	9,651 44
	Rents	500 00	500 00	52 00
A	Pensions—Retired Commissioners	3,550 00	3,550 00	3,550 00
B	Investigations—Soldier Settlement and Veterans' Land Act	3,500 00	3,500 00	3,500 00
	Professional and Special Services	93,500 00	118,500 00	112,636 90
	Travelling Expenses—Applicants and Recipients	515,000 00	472,000 00	381,451 70
	Loss of Wages	252,500 00	252,500 00	175,008 04
		$2,364,452 00	$2,364,452 00	$2,128,300 13

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and in the District Offices for the general administration of the Canadian Pension Commission; travelling expenses of pensioners called for examination; and travelling expenses of Commissioners.

The amounts provided in the above vote for the Chairman and Deputy Chairman of the Canadian Pension Commission were not required, as the 1948 amendment to the Pension Act authorized the increased salary.

As at March 31, 1949, there were 497 salaried employees being paid from this vote, of whom 201 were permanent and 296 temporary.

A Pensions to C. W. Peck ($1,600) and Sir R. E. W. Turner ($1,950).

B Field supervisors of the Soldier Settlement and Veterans' Land Act make investigations where they can do so more conveniently than departmental investigators and Vote 549, from which the salaries and expenses of the former are paid, is recouped by this amount which represents the estimated cost of their services.

Vote 538 Veterans' Bureau

	Estimates	Allotments	Expenditures
Salaries	345,480 00	350,480 00	350,480 00
Allotted from Vote 85, Salaries, etc.	11,361 82	11,361 82	11,361 82
Allowances	2,412 00		
Telephones, Telegrams and Postage	6,000 00	4,000 00	3,605 75
Printing, Stationery and Office Equipment	2,500 00	2,500 00	1,233 94
Travelling Expenses	8,000 00	8,000 00	7,306 05
Sundries	2,700 00	2,200 00	1,975 10
Professional and Special Services	300 00	212 00	
	$ 378,753 82	$ 378,753 82	$ 375,962 66

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and the District Offices, including Pensions Advocates.

As at March 31, 1949, there were 154 salaried employees being paid from this vote, of whom 38 were permanent and 116 temporary.

Vote 539 War Veterans' Allowance Board—Administration

		Estimates	Allotments	Expenditures
	Salaries	155,823 00	156,903 00	156,903 00
	Allotted from Vote 85, Salaries, etc.	7,494 57	7,494 57	7,494 57
	Allowances	1,080 00		
	Express, Freight and Cartage	1,000 00		
	Telephones, Telegrams and Postage	4,500 00	3,000 00	2,690 81
	Printing, Stationery and Office Equipment	13,500 00	3,500 00	3,409 15
	Travelling Expenses	35,000 00	47,000 00	46,838 98
	Sundries	1,500 00	1,000 00	812 54
A	Investigations, Soldier Settlement and Veterans' Land Act	12,500 00	6,250 00	6,250 00
	Professional and Special Services	5,000 00	12,250 00	11,609 77
		$ 237,397 57	$ 237,397 57	$ 236,008 82

This vote was provided for the salaries of a chairman and four members of the War Veterans' Allowance Board, salaries of the staff attached to the Board, and other administrative expenses.

As at March 31, 1949, there were 63 salaried employees being paid from this vote, of whom 27 were permanent and 36 temporary.

A Field supervisors of the Soldier Settlement and Veterans' Land Act make investigations where they can do so more conveniently than departmental investigators and Vote 549, from which the salaries and expenses of the former are paid, is recouped by this amount which represents the estimated cost of their services.

Vote 540 Veterans' Insurance

	Estimates	Allotments	Expenditures
Salaries	75,129 00	76,029 00	72,942 68
Allowances	900 00		
Telephones, Telegrams and Postage	500 00	500 00	349 00
Printing, Stationery and Office Equipment	4,000 00	6,000 00	4,726 00
Travelling Expenses	1,000 00	1,000 00	363 38
Advertising and Publicity	15,000 00	13,000 00	817 92
Sundries	800 00	800 00	571 61
Professional and Special Services	1,000 00	1,000 00	7 00
	$ 98,329 00	$ 98,329 00	$ 79,777 59

This vote was provided for the expenses of administering the Veterans' Insurance Act, c. 49, 1945, as amended.

As at March 31, 1949, there were 30 salaried employees being paid from this vote, of whom 2 were permanent and 28 temporary.

Transactions in respect of premiums, interest and benefits are recorded in the Veterans' Insurance Fund Account under Open Accounts further on in this section.

PAYMENTS TO OR FOR VETERANS AND DEPENDENTS

Votes 541 and 924 Pensions for Disability and Death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order P.C. 45/8848 of 22nd November, 1944, which shall be subject to the Pension Act

		Estimates	Allotments	Expenditures
A	North West Rebellion of 1885 and General	20,000 00	20,000 00	18,170 95
A	World War 1	50,445,000 00	50,445,000 00	48,700,610 92
A	World War 2	58,229,000 00	58,229,000 00	53,703,228 99
A	Civilians, World War 2	550,000 00	550,000 00	358,810 60
A	Defence Forces—Peace Time Service	140,000 00	140,000 00	115,690 82
B	Burial Grants	90,000 00	90,000 00	54,781 16
		$109,474,000 00	$109,474,000 00	$102,951,293 44

This vote was provided for the cost of pensions and other payments authorized under the Pensions Act, c. 157, R.S., as amended, the Civilian War Pensions and Allowances Act., c. 43, 1946, as amended, and the Civilian Government Employees (War) Compensation Order, P.C. 45/8848, November 22, 1944; pensions in respect of the North West Rebellion, 1885; and general services pension awards.

A Pensions are awarded by the Canadian Pension Commission, according to percentage of disability attributable to service, to veterans and other eligible persons who have been disabled including additional pension for dependents, and to dependents of deceased eligible persons.

The following statement shows the scale of pensions for 100 per cent disability and for death.

Army	Navy	Air	Annual Rates: Single; 100 per cent disability*	Annual Rates: Pensions for death; Widow or Dependent Parent†
Brigadier, and all ranks above	Commodore and all ranks above	Air Commodore and all ranks above	$ 2,700 00	$ 2,160 00
Colonel	Captain	Group Captain	1,890 00	1,512 00
Lieutenant-Colonel	Commander and Captain under three years seniority	Wing Commander	1,560 00	1,248 00
Major	Lieutenant-Commander	Squadron Leader	1,260 00	1,008 00
Captain and all ranks below	Lieutenant and all ranks and ratings below	Flight Lieutenant and all ranks below	1,128 00	900 00

* Additional pension (100 per cent disability) for all married pensioners, $372; first child, $228; second child, $180; each additional child, $144. These additional pensions are, like the basic pension for a single pensioner, scaled down with a lower per cent disability.

† Additional pension for death to dependents:—child or dependent brother or sister: first child, $228, second child, $180, each additional child, $144; orphan child or orphan brother or sister: first child, $456, second child, $360, each additional child, $288. In accordance with the provisions of the Act, pensions awarded to parents or brothers or sisters may be less than these amounts.

B Burial expenses, not exceeding $100, when the deceased pensioner was destitute.

Votes 542 and 925 War Veterans' Allowances

	Estimates	Allotments	Expenditures
Northwest Rebellion	75,000 00	95,000 00	90,101 37
South African War	357,000 00	357,000 00	295,517 90
World War I	21,243,000 00	21,143,000 00	18,599,257 50
World War 2	475,000 00	555,000 00	538,612 49
Dual Service (World Wars 1 and 2)	260,000 00	260,000 00	217,739 93
	$ 22,410,000 00	$ 22,410,000 00	$ 19,741,229 19

This vote was provided for the cost of allowances to aged or disabled veterans in necessitous circumstances who are no longer able to provide for their maintenance. The maximum monthly allowance is $40.41 for a single man and $70.83 for a married man or widower with dependent children. The relevant Act contains income limitation provisions, under which, to qualify for an allowance, total income of recipient must not exceed $610 or $1,100 per annum depending on the marital status.

Vote 543 Unemployment Assistance **100,000 00**

Expenditures ..... **$ 23,374 33**

Payments from this vote are made to augment the pensions of veterans of World War 1 by an amount sufficient to ensure that they receive remuneration equal to the amount of municipal assistance afforded to non-pensioned veterans and civilians.

Approximately 225 pensioners received assistance during the year.

Vote 544 Hospital and Other Allowances **5,100,000 00**
Expenditures **$4,475,602 74**

This vote was provided for payment of allowances to veterans and other eligible persons receiving hospital or medical treatment. Allowances in some cases are in the form of clothing and comforts only and expenditures in this respect in the current fiscal year amounted to $75,172.55.

The rates are specified in the treatment regulations of the Department which were authorized by P.C. 2048, May 6, 1948, as amended by P.C. 5835, December 15, 1948.

Vote 545 Gallantry Awards—World War 2 ..... **18,000 00**
Expenditures ..... **$ 16,369 40**

Awards are made to men who, for their conduct in World War 2, have received any of the following decorations: Victoria Cross, Distinguished Flying Cross, Military Cross, Distinguished Conduct Medal, Distinguished Flying Medal, Conspicuous Gallantry Medal, Military Medal and Distinguished Service Medal.

The above expenditures represent payments to pensioners who elected to receive their awards in the form of additional allowances.

MISCELLANEOUS PAYMENTS

Vote 546 Employers' Liability Compensation **115,000 00**
Expenditures ..... **$ 114,981 24**

Under this form of assistance, which is designed to remove from employers any added financial risk that might be involved by employing disabled veterans, the cost arising from relevant industrial accidents is borne by the Government. The Workmen's Compensation Boards and employers are reimbursed for medical care and compensation, including capitalization of awards covering permanent disabilities and fatalities.

The above expenditures cover claims submitted to the Department through (*a*) Workmen's Compensation Boards, and payments thereto were: Nova Scotia, $8,691.77; New Brunswick, $1,828.74; Quebec, $5,386.92; Ontario, $30,536.70; Manitoba, $6.79; Saskatchewan, $11,918.91; Alberta, $12,188.52; British Columbia, $33,978.81; and (*b*) the Railways, and payments thereto were: Canadian National Railways, $5,149.48; Canadian Pacific Railway Co., $5,294.60.

Vote 547 Last Post Fund **125,000 00**
Expenditures ..... **$ 97,228 31**

The Last Post Fund, with Headquarters in Montreal, is a patriotic society which provides for the burial of honourably discharged veterans who were in destitute circumstances at the time of their decease. The society is recouped from this vote for burial expenditures, plus administrative charges not exceeding $8,500.

Vote 548 Grant to Canadian Legion **9,000 00**
Expenditures ..... **$ 9,000 00**

The Government contribution is limited to 50 per cent of the actual expenses of the Canadian Legion with a maximum contribution of $9,000 in the fiscal year.

The expenditures for the year, supported by statements certified by a firm of chartered accountants, amounted to $56,917.85.

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Vote 349 To provide for the cost of administration of Soldier Settlement; British Family Settlement; general land settlement, and Veterans' Land Act, including engineering and other investigational planning and subdivision expenses that do not add tangible value to real property

		Estimates	Allotments	Expenditures
	GENERAL ADMINISTRATION			
A	Salaries	3,626,903 00	3,722,943 00	3,614,839 96
	Allowances	9,500 00	9,500 00	2,025 00
B	Travelling Expenses	675,000 00	675,000 00	562,240 94
C	Motor Vehicles—Purchases and Replacements	125,000 00	50,000 00	19,778 82
	Printing, Stationery and Office Equipment	130,000 00	130,000 00	58,107 06
	Express, Freight and Cartage	18,000 00	14,256 00	1,058 16
D	Telephones, Telegrams and Postage	150,000 00	150,000 00	105,575 22
E	Legal Fees	250,000 00	225,000 00	129,895 55
F	Miscellaneous	199,000 00	92,800 00	47,525 06
G	Indian Soldier Settlement	1,800 00	1,800 00	1,200 00
			5,071,299 00	*4,542,246 77*
	MAINTENANCE, ETC., V.L.A. PROPERTIES			
	Salaries		3,960 00	69 17
H	Miscellaneous		90,200 00	40,245 26
	Express, Freight, Cartage		3,744 00	27 01
I	Maintenance of Public Utilities	8,000 00	18,000 00	17,614 93
J	Repairs to Buildings and Property Maintenance	12,000 00	18,000 00	9,071 09
K	Taxes and Insurance	150,000 00	150,000 00	78,726 44
		5,355,203 00	5,355,203 00	4,687,999 67
Less:—				
	Cost of field services performed for other branches to be voted by the branches concerned as follows:			
	Veterans Affairs:—			
	War Veterans' Allowance Board	12,500 00	12,500 00	6,250 00
	District Administration	3,500 00	3,500 00	3,500 00
	Canadian Pension Commission	3,500 00	3,500 00	3,500 00
	Rehabilitation Services	50,000 00	50,000 00	50,000 00
		69,500 00	69,500 00	63,250 00
		$5,285,703 00	$5,285,703 00	$4,624,749 67

As at March 31, 1949, there were 1,443 salaried employees being paid from this vote, of whom 198 were permanent and 1,245 temporary.

A Expenditures include payments for casual labour, $4,952.29; and to members of regional advisory committees at a per diem rate of $10, $51,040. Those members receiving $500 or over were as follows:—
Montreal: L. E. Burns, $650.
Toronto: H. S. Arkell, $1,100; M. Baker, $2,220; J. Dolan, $1,030; R. A. McMillan, $2,090; W. J. Spears, $2,090.
Saskatoon: J. J. Smith, $790.
Edmonton: A. J. Cawthorne, $535; R. E. Chowen, $670; J. Drever, $580; E. F. Macdonell, $705; J. P. Martin, $565; A. Soutter, $1,030.
Vancouver: W. S. Hill-Tout, $990; G. N. Ryder, $650; J. Simpson, $1,135; W. Wood, $770.

B Members of the regional advisory committees receiving travelling expenses of $500 or over were:
Toronto: M. Baker, $1,468.97; R. A. McMillan, $1,335.22; W. J. Spears, $772.34.
Vancouver: W. S. Hill-Tout, $535.79; J. Simpson, $751.67.

C Expenditure represents the purchase of 12 new cars and 1 snowmobile after deducting allowances of $6,195.34 for 10 used cars.

D A distribution of expenditures follows: telephones, $42,499.52; telegrams, $2,553.26; postage, $60,522.44

E Legal fees of $500 or over were:
Saint John: R. R. Brown, $617; E. F. Cragg, $514.95; J. S. DesRoches, $1,090.60; J. E. Friel, $842; G. Y. Jones, $574; R. D. Keirstead, $969.99; L. A. Kitz, $746.32; W. R. Lawrence, $674.75; V. J. McEvoy, $820.84; J. A. McGuigan, $1,511.80; G. C. Mersereau, $1,023.28; A. R. Murray, $899.35; G. F. Nicholson, $992.10; J. D. Orlando, ..679,50; J. F. Outhit, $959.60; W. P. Purney, $556.20; E. J. Theriault, $649.80; A. L. Thurlow, $660.12.

Montreal: L. Bachand, $914.60; J. H. Beland, $900.50; C. E. Boivin, $631.35; J. Dorais, $1,691.20; J. U. Gregoire, $1,037.25; R. McCutcheon, $738.70; F. Michaud, $553.15; T. Pidgeon, $4,763.29; G. Valois, $821.40; J. M. Vermette, $611.45.

Toronto: W. Gordon, $887.45; Herrington and Slater, $587; J. H. McQuarrie, $573.49; W. P. Telford, $872.44; A. M. Wootton, $1,434.51.

London: R. C. Bone, $505.16; G. W. Bowman, $1,509.20; Donohue and Maher, $1,017.25; J. K. Hunter, $876.73; J. D. McCallum, $1,808.23; Sims, Bray, Schofield and Lochead, $1,551.50.

Fees and disbursements of legal agents (appointed by the Department of Justice) for the Director, Veterans' Land Act, were as follows: P. F. Renault, Montreal, $8,647.41; W. C. Thomson, Toronto, $39,908.44.

F A distribution of expenditures follows: investigators' fees, $2,571.28; supervision of veterans on provincial lands, $11,230; employers' contributions to Unemployment Insurance, $21,494.64; photographic services, $3,386.27; maps and blue prints, $1,383.53; sundries, $7,459.34.

G This amount is provided to recoup the Department of Mines and Resources for the salary of E. Moses who is engaged on clerical work in connection with Indian soldier settlers on the Six Nations Reserve.

H A distribution of expenditures follows: surveyors' fees, $20,874.40; consulting engineers' fees, $4,202.60; Canadian Corps of Commissionaires, $1,645.20; professional services, $6,039.07; sundries, $4,683.99; and an amount of $2,800 inadvertently credited to Revenue as rent in a previous year. The charge to this Vote was authorized by T. 360715B., October 13, 1948, to permit the amount, which represented compensation for land used as a highway, to be correctly applied as repayment of principal.

Surveyors' fees of $500 or over were: H. H. B. Abbott, Abbotsford, B.C., $3,413; F. J. Donovan, Oshawa, Ont., $573.75; W. J. Fletcher, Windsor, Ont., $3,311; W. S. Gibson and Sons, Toronto, $3,534.26; W. E. Lauriault, Montreal, $600; E. M. MacQuarrie, Sault Ste. Marie, Ont., $783.40; Moore and Ingram, North Bay, Ont., $734.30; C. T. Smith, Kingston, Ont., $567.32; D. E. Ure, St. Catharines, Ont., $648.

Consulting engineers' fees of $500 or over were: W. L. Cassels, Ottawa, $1,695.19; M. L. Wade, Kamloops, B.C., $1,603.91.

Professional services represented payments to: D. N. Byers, Montreal, of $3,179.07 for legal services and $2,860 to P. E. Courtois, Chartered Accountant, Montreal.

I A distribution of expenditures follows: pumps and water mains, $5,047.15; light and power, $3,464.82; labour, $4,404.55; sundries, $4,698.41.

J Expenditures include $4,507.14 for repairs to buildings and $2,130.50 for soil conservation; sundries, $2,433.45.

K Expenditures comprise: taxes, $52,449.65; fire insurance, $26,276.79, being the net amount credited to Veterans' Land Act Fire Insurance (see under Open Accounts further on in this section).

Vote 550 To provide for the payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935 ..... **25,000 00**

Expenditures ..... **$ 9,412 81**

Under the agreements with the Government of the United Kingdom, losses resulting from the operation of the schemes are shared between the two governments in proportion to the advances made by each government.

Generally speaking, the Canadian Government furnished the land, while the United Kingdom Government supplied the stock and equipment. Proceeds of sales of reverted properties are credited along these lines, i.e., the Canadian Government's account is credited with moneys derived from the sales of land, while the United Kingdom Government's account is credited with moneys derived from sales of stock and equipment. Relative collections are remitted to the United Kingdom Government monthly.

When properties are finally disposed of, the losses sustained by each government are calculated in accordance with the agreement. On this basis, if the remittances referred to above exceed the United Kingdom Government's residual equity, such excess is recovered; conversely, if the remittances are less than such equity, the Canadian Government pays the difference, and this vote is provided for the purpose of absorbing this cost as it relates to transactions dealt with in 1948-49.

Votes 551 and 926 To provide for the payment of grants to veterans settled on Provincial Lands in accordance with agreements with Provincial Governments under Section 35 of the Veterans' Land Act, 1942 (as amended by Order in Council P.C. 2122, dated 13th April 1945), and payment of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Mines and Resources, under Section 35 of the Veterans' Land Act, 1942, as amended (P.C. 1550, 18th April, 1946) **4,000,000 00**

Expenditures **$2,620,809 21**

Agreements provide that the Director, The Veterans' Land Act, may, notwithstanding any other provision of this Act and subject to regulations made thereunder, grant an amount not exceeding $2,320 to a veteran who settles on provincial or Federal lands pursuant to such an agreement.

The above expenditure represents disbursements by the Director of grants for the purchase of livestock, farm machinery, or permanent improvements to the properties.

Vote 552 To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 35A of the Veterans' Land Act, 1942, (as amended by Order in Council, P.C. 2122, dated 13th April, 1945) **800,000 00**

Expenditures **$ 630,548 27**

Under the above authority, an amount not exceeding $2,320 may be granted by the Director, The Veterans' Land Act, to an Indian veteran who settles on Indian Reserve Lands, the said grant to be paid to the Minister of Mines and Resources who shall have the control and management thereof on behalf of the Indian Veteran.

The above expenditures represent payments to the Indian Affairs Branch of the Department of Mines and Resources.

Vote 927 To authorize, under regulations to be approved by the Governor in Council, reduction of indebtedness to the Director of Soldier Settlement, of a settler under the Soldier Settlement Act, in respect of a property in his possession, the title of which is held by the Director, by an amount which will reduce his indebtedness to an amount in keeping with the productive capacity of the property and his ability to repay his indebtedness to the Director **150,000 00**

Expenditures **$ 149,659 06**

P.C. 4616, November 10, 1948, approved the regulations in respect of the reduction of indebtedness and directed that the total of all reductions effected hereunder for the current fiscal year shall not exceed $150,000. Of the above expenditure, $147,940.49 was applied as principal and $1,718.57 as interest.

PENSIONS AND OTHER BENEFITS

Annuity to Colonel John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939 **$ 5,000 00**

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. **$ 13,874 00**

DEMOBILIZATION AND RECONVERSION

Votes 553 and 928 Post Discharge Rehabilitation Benefits, including the training of Merchant Seamen and Salt Water Fishermen Pensioners **53,132,500 00**
Expenditures ..... **$ 44,825,509 09**

A distribution of expenditures follows:

A	Out-of-work benefits	336,856 79
B	Vocational and technical training benefits	4,692,201 12
C	Awaiting returns	1,972,086 58
D	Benefits to temporarily incapacitated	2,376 33
E	University Training	24,736,782 87
F	Unemployment Insurance Contributions	13,040,615 56
G	Transportation and travelling—applicants and recipients	44,589 84
		$ 44,825,509 09

A Out-of-work allowances may be paid to a veteran who is able to work but is unable to obtain suitable employment. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.

B Vocational training benefits may be paid to a veteran who takes a course in vocational or technical training, which has been approved as likely to fit him for employment or re-employment or to enable him to obtain better or more suitable employment. Allowances are payable for a period of twelve months or, in special cases, for a period not exceeding the period of service of the veteran.

C Allowances may be paid to a veteran who engages on his own account in any business and is awaiting returns therefrom. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.

D Allowances may be paid to a veteran who, by reason of a disability, is temporarily incapacitated and unable to work or receive training and is not eligible for care under any other Act or regulations. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.

E Allowances may be paid to a veteran who resumes or commences within one year and three months after discharge: (*a*) a course for the purpose of qualifying for admission to a university; (*b*) a university course, academic or professional, to which he is regularly admitted; or (*c*) a post-graduate course, either academic or professional. The latter may be taken after completion of an undergraduate course. Allowances are payable for the period during which the veteran is making satisfactory progress in the course.

F After a veteran has completed fifteen weeks in insurable employment, within a period of twelve months after discharge and before September 30, 1952, payment is made to the Unemployment Insurance Commission of an amount equal to the combined employer's and employee's contribution under the Unemployment Insurance Act, 1940, for a period equal to the veteran's period of service in the Armed Forces after June 30, 1941.

G Transportation and travelling expenses may be paid to veterans who are taking vocational and technical training away from their home areas.

Direct payments for tuition fees and supplementary grants to Universities were: Academy of Radio Art, Toronto, $4,029.20; Acadia University, Wolfville, N.S., $91,145.59; University of Alberta, Edmonton, $585,484.70; American Mitchell Fashions Publications, Inc., New York, $2,297.05; Angus School of Commerce, Winnipeg, $4,148.63; Art Center School, Los Angeles, Cal., $6,282.80; Art Students League of New York, $5,773.43; Assumption College, Windsor, Ont., $25,460.77; Aviron Ltée., Montreal, $8,400; Banting Institute, Toronto, $8,725; Bishop's College, Lennoxville, Que., $19,577.66; Brandon College, Inc., $5,531.70; British Columbia Institute of Music and Drama, Vancouver, $2,587; British Columbia School of Pharmacy and Science, Vancouver, $2,815.50; University of British Columbia, Vancouver, $1,186,145.25.

California Institute of Technology, Pasadena, Cal., $2,169.47; University of California, Berkley, Cal., $10,689.79; Canadian College of Massage and Hydrotherapy, Toronto, $2,967.72; Canadian Memorial Chiropractic College, Toronto, $72,200.97; Canadian School of Electricity Ltd., Montreal, $2,608.42; Canadian Union College, College Heights, Alta., $3,927.03; Carleton College, Ottawa, $80,654.05; Central Technical School, Toronto, $2,462.47; Certified Public Accountants Association of Ontario, Toronto, $6,135.38; Chicago College of Chiropody, $8,836.33; Chicago College of Osteopathy, $3,445; University of Chicago, $17,709.20; Colorado Agriculture and Mechanical College, Fort Collins, Colo., $2,693.51; Columbia University, New York, $17,058.08; Conservatory of Music, Hamilton, Ont., $3,257.75; Cornell University, Ithaca, N.Y., $6,546.87; Cotnoir Capponi, Montreal, $3,418.

Dalhousie University, Halifax, $256,403.20; Detroit Institute of Technology, $4,668.76; University of Detroit, $5,041.41; Duffus School of Commerce, Vancouver, $2,000.90; Ecole des Hautes Etudes Commerciales, Montreal, $27,529.50; Ecole Polytechnique, Montreal, $12,156.47; Garbutt Business College Ltd., Calgary, Alta., $2,716.97; General Motors Institute, Oshawa, Ont., $3,721.91; Hambourg Conservatory of Music, Toronto, $1,458.40; Harvard University, Cambridge, Mass., $26,252.54; Huron College, London, Ont., $3,555.65; Illinois College of

Chiropody and Foot Surgery, Chicago, Ill., $3,649.50; University of Illinois, Urbana, $2,495.20; Institute of Chartered Accountants of British Columbia, Vancouver, $20,120.41; Institute of Chartered Accountants of Ontario, Toronto, $47,525.86; Institute of Chartered Accountants of Quebec, Montreal, $7,986.35; Institute of Design, Chicago, Ill., $7,241.25; International Accountants Society Inc., Toronto, $9,713.41; International Correspondence Schools (Canadian) Ltd., Montreal, $10,269.37; Bob Jones University, Greenville, S.C., $2,443.50; Kirksville College of Osteopathy and Surgery, Kirksville, Mo., $2,629.88.

LaSalle Extension University, Toronto, $3,094.08; Laval University, Quebec, $69,106; Law Society of Upper Canada, Toronto, $83,142.77; London Bible Institute, $3,150.72; Los Angeles Conservatory of Music, $2,253.95; Lownds School of Commerce Ltd., New Westminster, B.C., $2,118.10; Loyola College, Montreal, $9,610; MacDonald College, Ste. Anne de Bellevue, Que., $40,510.13; Manitoba Commercial College, Winnipeg, $2,113.86; Manitoba Law School, Winnipeg, $35,674.32; University of Manitoba, Winnipeg, $482,799.98; Maritime Business College, Halifax, $6,583.99; Maritime College of Pharmacy, Halifax, $6,156; Massachusetts Institute of Technology, Boston, Mass., $4,138.21; Commonwealth of Massachusetts, $2,782.45; McGill University, Montreal, $1,051,665.57; McKays School of Art and Mechanics, Moncton, N.B., $2,560.35; McMaster University, Hamilton, Ont., $99,493.44; Meinzinger Art School, Detroit, Mich., $4,272.76; Michigan State College, East Lansing, $2,772.08; University of Michigan, Ann Arbor, $8,079.68; University of Minnesota, Minneapolis, $6,791.47; University of Montreal, $54,452.42; Mount Allison University, Sackville, N.B., $54,951.54.

University of New Brunswick, Fredericton, $223,568.09; New York Institute of Photography, $2,191.58; New York Post-Graduate Medical School, $2,701; Northern Illinois College of Optometry, Chicago, $5,327; Northern Institute of Technology Ltd., Toronto, $6,986.15; Northwestern University, Evanston, Ill., $3,875.68; University of Notre Dame, South Bend, Ind., $2,136.52; Nova Scotia Agricultural College, Truro, $2,967.65; Nova Scotia College of Art, Halifax, $2,937.50; Nova Scotia Technical College, Halifax, $44,815.14; Ohio College of Chiropody, Cleveland, $5,317.12; University of Oklahoma, Norman, Okla., $6,304.45; Ontario Agricultural College, Guelph, $97,427.74; Ontario College of Art, Toronto, $92,217.11; Ontario College of Optometry, Toronto, $77,401.28; Ontario College of Pharmacy, Toronto, $33,512.87; Ontario Pentecostal Bible School, Toronto, $2,734.18; Ontario Veterinary College, Guelph, $117,192.68; University of Oregon, Portland, $18,369.50; O'Sullivan College of Business Administration, Montreal, $3,576.38.

Palmer School of Chiropractic, Davenport, Iowa, $2,531.31; Park Business College, Hamilton, Ont., $2,605.80; University of Pennsylvania, Philadelphia, $2,134.04; Philadelphia Textile Institute, $4,750; Pratt Institute, Brooklyn, N.Y., $2,872.39; Prep School, Montreal, $2,362.50; Province of Prince Edward Island, Department of Education, $5,435.50; Provincial Normal School, Vancouver, $2,020.68; Queen's University, Kingston, Ont., $500,028.60; Regina College, $2,495.15; Royal Conservatory of Music, Toronto, $77,784.25; Royal Victoria Hospital, Montreal, $5,165; St. Augustine's Seminary, Toronto, $2,765; St. Dunstan's University, Charlottetown, $3,712.11; St. Francis Xavier University, Antigonish, N.S., $63,975.62; St. John's College, Winnipeg, $2,518.50; St. Mary's College Halifax, $3,325; St. Michael's College, Toronto, $17,632.35; St. Patrick's College, Ottawa, $3,601.21; St. Paul's College, Winnipeg, $3,770.57; St. Thomas' College, Saint John, N.B., $2,723; University of Saskatchewan, Saskatoon, $493,573.80; School of Arts and Trades, Montreal, $5,588.45; Shaw Schools Ltd., Toronto, $22,784.30; H. F. Smith School of Applied and Fine Art, Vancouver, $3,009.98; Society of Industrial and Cost Accountants, Hamilton, Ont., $2,299.91; University of Southern California, Los Angeles, Cal., $3,458.39; Sprott Shaw Schools Ltd., Vancouver, $4,559.76; Stanford University, Stanford, Cal., $7,640.07; Success Business College Ltd., Saint John, N.B., $3,448.76; Success Commercial College Ltd., Winnipeg, $5,203.55.

Teachers College of Connecticut, New Britain, $6,396.15; University of Toronto, $2,194,398.62; Trinity College, Toronto, $22,968.39; United College, Winnipeg, $37,646.10; Valentine School of Commercial Art, Montreal, $7,782.49; Vancouver School of Art, $20,034.36; Victoria College, Toronto, $62,731.24; Victoria College, Victoria, $28,420.50; University of Washington, Seattle, $6,759.01; Waterloo College, Waterloo, Ont., $7,709.21; Wayne University, Detroit, Mich., $2,033.70; Wells Academy, London, $4,479.54; Western Ontario Conservatory of Music, London, $3,781.70; University of Western Ontario, London, $312,982.85; Wheaton College, Wheaton, Ill., $2,974.59; Sir George Williams College, Montreal, $80,044.44; Willis Business College, Ottawa, $2,747.45; Winnipeg School of Art, $4,006.09; Wycliffe College, Toronto, $2,205; Yale University, New Haven, Conn., $8,608.12; miscellaneous schools, colleges, etc. (each under $2,000), $391,925.45.

Votes 554 and 929 Hospital Accommodation and Facilities

		Estimates	Allotments	Expenditures
	Nova Scotia			
	Halifax			
	Camp Hill Hospital			
A	Ross Millar Infirmary	600,000 00	600,000 00	346,443 03
	Annex Building	7,000 00	7,000 00	
B	Alterations to Pavilions B and C	25,000 00	73,320 00	59,096 46
C	Landscaping		25,000 00	18,000 00
	Prince Edward Island			
	Charlottetown			
D	Contribution toward construction of Charlottetown Hospital	40,000 00	41,119 56	41,119 56

		Estimates	Allotments	Expenditures
	New Brunswick			
	Saint John			
	Lancaster Hospital			
E	Additions and Alterations to Hospital	300,000 00	300,000 00	92,215 20
	Health and Occupational Centre Construction	22,700 00	22,700 00	8,363 61
	Quebec			
	Quebec			
F	Construction of Hospital	75,000 00	75,000 00	42,613 72
G	Purchase of Land		7,500 00	7,106 65
	St. Hyacinthe			
	Reconditioning buildings for T.B. Treatment	9,000 00	9,000 00	2,204 62
	Montreal			
	Queen Mary Veterans' Hospital			
H	Accommodation for Paraplegics		9,000 00	8,450 00
I	Prosthetic Services Workshop		16,500 00	16,500 00
	Windows in Pack Stores		1,900 00	
J	Ventilation		5,300 00	5,030 00
K	Additional Accommodation 100 beds, Psychiatric Service.	35,000 00	35,000 00	30,498 00
	Additional Accommodation 100 beds for Chest Unit	35,000 00	35,000 00	
L	Purchase of Land from Cardinal Estate		300,256 77	299,544 93
M	Alterations to Kitchen Facilities		8,000 00	7,882 00
	Allergy Clinic		5,100 00	4,680 00
	Refrigeration		2,872 25	700 16
	Accommodation, nurses and internes		5,000 00	
	Ste. Anne de Bellevue			
	Ste. Anne's Hospital			
N	Boiler Replacement		5,790 72	5,659 60
O	Sprinkler System Ward F and Nurses' Home		11,193 00	7,994 25
P	Expansion, Laundry		25,000 00	24,998 00
	Health and Occupational Centre			
Q	Construction of Building	45,000 00	45,000 00	20,771 13
R	Landscaping		19,100 00	4,082 00
	Prefabricated house		4,412 12	2,500 00
	Ontario			
	Kingston			
	Veterans' Hospital			
	Alterations and Painting	6,000 00	6,000 00	589 81
	Toronto			
	Christie St. Hospital			
S	Alterations, T. B. Pavilion		17,000 00	15,822 21
	Sunnybrook Park, Veterans' Memorial Hospital			
T	Active Treatment Building and Out-Patient Building	1,141,900 00	1,141,900 00	441,226 08
U	Nurses' Residence and Staff Building	1,500,000 00	1,500,000 00	1,073,558 03
	Chapel, Animal Building, Greenhouse and Entrance Gates	75,000 00	75,000 00	
V	Gate House	20,000 00	44,170 36	31,092 69
W	Administration Building	370,500 00	370,500 00	250,307 69
X	General Landscaping	102,900 00	417,487 40	160,315 98
	Stores, Building No. 7		1,366 87	1,060 00
Y	Construction of Essential Services		280,034 61	251,927 20
	Veteraft Shops		10,000 00	5,475 00
	Health and Occupational Centre			
Z	Construction of 400-bed Centre	72,300 00	72,300 00	48,364 36
	Veterans' Home			
	New Boiler Installation		802 15	300 00
	Exterior Painting		2,500 00	2,500 00
	London			
	Westminster Hospital			
AA	Construction Mental Reception Unit	1,690,000 00	1,690,000 00	1,128,333 86
	Enlargement of Laboratory		4,016 12	2,374 44
AB	Purchase of Land		7,638 00	7,638 00
	New Electrical Feeders		10,000 00	9,895 93

		Estimates	Allotments	Expenditures
	London: Westminster Hospital—*Concluded*			
	Alterations to existing Kitchen		12,000 00	8,679 00
	Repair and Replace Roofing		7,000 00	1,746 48
	Exterior Renovation		10,000 00	
	X-Ray Services		4,500 00	
	Landscaping		5,000 00	
AC	Repairs to Roads		5,700 00	5,700 00
	Health and Occupational Centre			
AD	Road Construction	3,000 00	4,300 00	4,251 63
	Landscaping Grounds		8,500 00	7,860 54
AE	Street Lighting System		6,449 37	4,479 00
	Manitoba			
	Winnipeg			
	Deer Lodge Hospital			
AF	Additional Construction	20,000 00	20,000 00	15,518 45
AG	Construction, Prosthetic Services	50,000 00	96,777 98	95,467 82
AH	Extension, X-Ray Suite		13,690 00	13,260 00
AI	Roadways in front of Institution	15,800 00	15,800 00	15,527 00
AJ	Removal Abutments and Installation Fire Doors		8,965 00	8,965 00
AK	Grading, Paving and Roadways	17,000 00	23,513 50	21,462 97
	Veterans' Home			
AL	Elevator	12,000 00	12,000 00	8,030 00
	Repairs Heating System		3,330 00	
	Alberta			
	Calgary			
	Colonel Belcher Hospital			
AM	Purchase of Land		45,950 00	45,300 00
AN	Remodelling and New Facilities		13,500 00	9,033 00
	Oil-Burning Equipment		4,163 00	3,000 00
	Call System		4,750 00	
	British Columbia			
	Vancouver			
	Shaughnessy Hospital			
AO	Underfeed Stoker		6,800 00	6,475 00
	Repairs to Boiler Room		5,200 00	4,837 00
AP	Post Mortem and Animal Building	10,000 00	47,000 00	43,583 89
AQ	Increased Operating Room Facilities	116,000 00	116,000 00	93,846 93
AR	Enlargement of Laboratory		33,334 36	31,757 81
AS	Purchase of Land		37,000 00	36,999 36
AT	Steam Mains		3,887 57	3,108 43
	Veterans' Home Alterations		4,300 00	
	Burnaby			
	Health and Occupational Centre			
AU	Construction	35,000 00	35,000 00	8,676 83
AV	Purchase of Land		96,617 00	91,867 00
	Victoria			
	Construction of Hospital	16,000 00	16,000 00	5,699 00
AW	Landscaping		7,800 00	7,800 00
	Incinerator		5,100 00	4,935 00
	Unallotted Primary	2,132,900 00	514,292 29	
		$8,600,000 00	$8,600,000 00	$5,095,101 34

This vote was not sub-divided in the Estimates: the amounts shown in the first column represent the original allotments by the Treasury Board.

Expenditures for general repairs, improvements and alterations to veterans' hospitals are shown under Department of Public Works—Vote 348.

Contracts—Details of contracts, and other expenditures relating thereto, of $5,000 or over for construction, improvements and maintenance of works and facilities follow. Contracts were awarded through the Department of Public Works, except where otherwise stated. Where asterisk is shown, contract was awarded through the Department.

	Location and Project Contractor	Amount of Contract	Payments 1948-49	Payments to date
	Halifax, Camp Hill Hospital			
A	Ross Millar Infirmary			
	E. G. M. Cape and Co.	$2,108,635 23	$ 333,717 94	$2,049,406 32
	Ross and MacDonald, Architects		5,891 51	116,738 73
B	Alterations to Pavilions B and C			
	D. A. MacDonald	12,993 40	12,452 67	12,452 67
	Standard Construction Co.	43,472 80*	33,483 90	42,663 90
	Turnbull Elevator Co., Ltd.	5,990 00*	2,730 00	2,730 00
	Otis Fensom Elevator Co., Ltd.	10,340 00*	10,340 00	10,340 00(*f*)
C	Landscaping			
	George Coupar	24,042 00	18,000 00	18,000 00
	Charlottetown			
D	Contribution toward construction, Charlottetown Hospital		41,119 56	50,000 00
	Saint John, Lancaster Hospital			
E	Additions and Alterations to Hospital			
	John Flood & Sons Ltd.	79,756 00	36,693 68	36,693 68
	H. S. Brenan, Architect		53,818 73	53,818 73
	Quebec			
F	Construction of Hospital			
	C. A. Jean and G. F. Caron, Architects		42,000 00	42,000 00
G	Purchase of Land			
	Veterans' Land Act		7,106 65	7,106 65(*f*)
	Montreal, Queen Mary Veterans' Hospital			
H	Accommodation for Paraplegics			
	Edouard Leger	8,450 00*	8,450 00	8,450 00(*f*)
I	Prosthetic Services Workshop			
	Edouard Leger	16,500 00*	16,500 00	16,500 00(*f*)
J	Ventilation			
	Ross and Greig Regd.	5,030 00*	5,030 00	5,030 00(*f*)
K	Additional Accommodation 100 beds Psychiatric Service			
	Eugene Larose, Architect		30,498 00	30,498 00
L	Purchase of Land from Cardinal Estate			
	J. B. Becker, A. Pesner and E. Barkoff (and J. A. Guy, Agent of the Minister of Justice)		299,544 93	300,811 32(*f*)
M	Alterations to Kitchen Facilities			
	Edouard Leger	7,882 00*	7,882 00	7,882 00(*f*)
	Ste. Anne de Bellevue, Ste. Anne's Hospital			
N	Boiler Replacement			
	Attwood, Ltd.	47,263 00	5,659 60	47,263 00(*f*)
O	Sprinkler System Ward F and Nurses' Home			
	Dominion Sprinkler Co. Ltd.	14,224 00*	7,994 25	11,025 25
P	Expansion, Laundry			
	Edouard Leger	11,880 00*	11,880 00	11,880 00(*f*)
	M. Kiely Co. Ltd.	6,450 00*	6,450 00	6,450 00(*f*)
	Ste. Anne de Bellevue, Health and Occupational Centre			
Q	Construction of Building			
	Chas. Duranceau, Ltd. (awarded through the Department of Reconstruction and Supply)	781,602 20	18,821 13	781,602 20(*f*)
R	Landscaping			
	Laurentian Landscape Co.	19,100 00*	4,082 00	4,082 00
	Toronto, Christie St. Hospital			
S	Alterations T.B. Pavilion			
	Redfern Construction Co. Ltd.	15,713 50	15,713 50	15,713 50(*f*)
	Toronto, Sunnybrook Park			
T	Active Treatment Building and Out-Patient Building			
	Redfern Construction Co. Ltd.	5,230,903 53	423,384 30	4,945,778 22
U	Nurses' Residence and Staff Building			
	Redfern Construction Co., Ltd.	3,040,453 17	987,924 43	2,525,477 65
	Allward and Gouinlock, Architects		75,000 00	175,000 00

Location and Project Contractor	Amount of Contract	Payments 1948-49	Payments to date
Toronto, Sunnybrook Park—*Concluded*			
V Gate House			
Redfern Construction Co., Ltd.	44,170 36	31,092 69	31,092 69
Redfern Construction Co., Ltd.	44,170 36	31,092 69	31,092 69
W Administration Building			
X General Landscaping			
Redfern Construction Co., Ltd.	407,979 66	157,790 75	166,714 00
Y Construction of Essential Services			
Redfern Construction Co., Ltd.	1,055,984 04	251,732 40	1,038,186 74
Toronto, Health and Occupational Centre			
Z Construction of 400-bed Centre			
L. C. Scott Construction Co., Ltd. (awarded through the Department of Reconstruction and Supply)	867,636 63	33,768 66	806,961 30
Redfern Construction Co., Ltd.	12,057 00*	10,801 00	10,801 00
London, Westminster Hospital			
AA Construction of Mental Reception Unit			
L. C. Scott Construction Co. Ltd.	961,729 08	390,389 61	858,726 36
Sterling Construction Co. Ltd.	2,229,627 00	701,276 70	1,990,524 32
Babcock-Wilcox and Goldie-McCulloch Ltd.	42,187 00	16,900 00	36,900 00
J. V. O'Connor, Architect		13,856 93	35,826 33
AB Purchase of Land			
M. M. Clarke and J. F. McMillan		7,638 00	7,638 00(*f*)
AC Repairs to Roads			
Sterling Construction Co. Ltd.	5,700 00*	5,700 00	5,700 00(*f*)
London, Health and Occupational Centre			
AD Road Construction			
T. J. Branton and Co.	10,184 27	4,249 20	10,184 27(*f*)
AE Street Lighting System			
Canadian Comstock Co. Ltd.	9,879 00	4,479 00	9,879 00(*f*)
Winnipeg, Deer Lodge Hospital			
AF Additional Construction			
Gerard A. Baert	427,141 08	15,518 45	427,141 08(*f*)
AG Construction Prosthetic Services			
Gerard A. Baert	100,064 20	89,525 56	100,064 20(*f*)
AH Extension X-Ray Suite			
Gerard A. Baert	13,260 00	13,260 00	13,260 00(*f*)
AI Roadways in front of Institution			
Nelson River Construction Ltd.	15,527 00	15,527 00	15,527 00(*f*)
AJ Removal Abutments and Installation Fire Doors			
Gerard A. Baert	8,965 00	8,965 00	8,965 00(*f*)
AK Grading, Paving and Roadways			
Gerard A. Baert	31,842 00	21,462 97	31,842 00(*f*)
Winnipeg, Veterans' Home			
AL Elevator			
James Beaton and Sons	23,447 00	8,030 00	23,447 00(*f*)
Calgary, Colonel Belcher Hospital			
AM Purchase of Land			
W. S. Henderson		45,000 00	45,000 00(*f*)
AN Remodelling and New Facilities			
W. L. Scott	11,381 00	8,883 00	8,883 00
Vancouver, Shaughnessy Hospital			
AO Underfeed Stoker			
Fred Welsh and Son	6,475 00	6,475 00	6,475 00(*f*)
AP Post Mortem and Animal Building			
Dawson and Hall Ltd	43,484 15	43,484 15	43,484 15(*f*)
AQ Increased Operating Room Facilities			
Dawson and Hall Ltd.	178,963 00	91,557 98	144,895 93
A. L. Mercier, Architect		2,288 95	3,622 39
AR Enlargement of Laboratory			
G. D. McLean and Associates, Ltd.	51,902 00	30,466 79	51,902 00(*f*)
AS Purchase of Land			
Canadian Pacific Railway Co.		36,599 36	36,599 36(*f*)
AT Steam Mains			
Fred Welsh and Son	18,544 00	2,656 08	18,544 00(*f*)

Location and Project Contractor	Amount of Contract	Payments 1948-49	Payments to date
Burnaby, Health and Occupational Centre			
AU Construction			
Northern Construction Co., and J. W. Stewart, Ltd. (awarded through the Department of Reconstruction and Supply)	526,847 48	8,244 08	508,024 30
AV Purchase of Land			
District of Burnaby		74,467 00	74,467 00(*f*)
Mary Wood		5,500 00	5,500 00(*f*)
Victoria, Veterans' Hospital			
AW Landscaping			
Corporation of the City of Victoria	7,800 00*	7,800 00	7,800 00(*f*)

(*f*) Includes final payment.

Vote 555 Campaign Stars and Medals, including Cost of Distribution..... 2,500,000 00
Expenditures.....$1,181,866 77

This vote was provided for the cost of campaign stars and medals to be issued to former members of the Armed Forces, World War 2.

Payments amounting to $1,176,818.82 were made to the Royal Canadian Mint.

War Service Gratuities, War Service Grants Act, c. 51, 1944.....$ 992,287 80

This statutory appropriation was provided for gratuity payments to former members of the Armed Forces, as provided for under Part I of the above Act.

Payments in respect of these gratuities were as follows: Army, $589,132.06, Auxiliary Services, $35,563.15; Navy, $140.907.13; Air, $226,685.46.

Total expenditures under the above authority to the close of the current fiscal year amounted to $468,274,630 29.

Re-establishment Credits, War Service Grants Act, c. 51, 1944.....$ 35,155,388 33

This statutory appropriation was provided for the cost of Re-establishment Credits paid to former members of the Armed Forces as provided under Part II of the above Act.

The following statement shows, by Districts, the credits paid during the fiscal year and the purposes for which these credits were utilized.

PAYMENTS OF RE-ESTABLISHMENT CREDITS IN THE FISCAL YEAR 1948-49

District	Total	Homes and Housing Projects National Housing Act	Purchase of Homes other than under National Housing Act	Repairs to Homes	Furniture or Household Equipment	Business—Working Capital	Business—Purchase of Tools, Instruments, etc.	Purchase of Business	Insurance Premiums and Annuities	Educational Equipment, Books, etc.	Discharge of Indebtedness on Homes	Contributions to Permanent Service Pensions, Sec. 45—Militia Pensions Act
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Halifax	2,439,997 26	14,500 53	272,951 81	201,189 87	1,437,482 67	36,929 02	412,556 61	10,586 44	21,450 59	2,468 33	10,244 06	19,637 33
Charlottetown	244,958 17	518 11	31,550 18	20,618 83	103,455 58	4,714 58	78,382 82	1,141 00	956 47	590 73	1,600 83	1,429 04
Saint John	1,837,799 31	8,131 10	176,913 20	156,635 39	1,257,177 63	28,277 77	175,663 67	6,109 46	9,704 90	1,344 65	11,713 03	6,108 51
Quebec	663,319 81	2,248 47	29,992 01	23,682 78	457,971 26	73,366 98	57,363 84	780 00	8,287 37	1,020 92	3,327 00	5,279 18
Montreal	4,087,218 56	74,703 92	121,263 61	55,803 82	3,254,944 88	192,960 09	239,320 78	37,571 08	57,564 83	22,258 28	14,654 95	16,172 32
Ottawa	2,028,930 01	27,464 03	141,057 37	60,891 92	1,519,290 82	126,099 26	55,355 65	1,729 15	77,292 90	5,577 81	13,654 96	626 13
Kingston	1,146,338 71	13,617 38	94,600 26	106,664 40	707,495 73	98,122 67	83,086 47	6,079 19	6,086 40	3,291 10	6,120 22	21,165 89
Toronto	5,977,529 59	135,892 84	706,509 92	257,819 67	3,930,510 96	283,736 64	390,969 43	76,747 35	90,259 38	17,781 67	76,461 75	10,929 98
Hamilton	1,782,801 94	74,239 15	74,938 45	167,085 82	1,242,350 34	60,089 29	128,897 14	6,246 53	13,752 09	3,354 28	7,638 02	4,213 83
London	2,611,550 31	42,994 75	221,044 53	138 317 05	1,854,627 04	153,641 72	120,237 97	17,265 81	19,910 23	3,439 63	29,132 92	10,938 66
North Bay	850,755 40	5,486 02	53,414 84	33,990 58	610,180 10	100,800 18	22,159 33	12,794 19	4,316 14	534 01	7,080 01	
Winnipeg	2,692,006 66	65,985 07	220,130 54	117,920 56	1,758,525 91	123,068 37	311,951 50	18,238 00	27,988 35	7,089 66	24,248 00	16,860 70
Regina	912,966 98	3,659 74	78,457 39	43,764 66	505,280 67	203,127 00	48,636 23	3,599 88	14,029 93	2,104 22	4,071 78	6,235 48
Saskatoon	658,617 89	1,341 22	69,137 66	29,664 26	334,559 78	174,541 98	28,620 18	4,018 00	11,056 11	1,163 72	2,812 05	1,702 93
Calgary	1,218,072 73	23,787 69	127,971 71	42,031 80	748,425 06	110,823 60	122,703 60	12,314 96	16,990 17	1,274 80	5,324 09	6,425 25
Edmonton	1,103,959 85	30,848 95	75,674 51	65,464 43	608,057 01	108,733 73	173,037 29	4,993 75	8,101 15	2,046 59	15,260 84	13,741 60
Vancouver	4,418,682 87	83,132 69	306,892 92	382,968 43	2,664,381 22	214,897 82	610,686 05	29,799 75	38,797 05	10,709 45	52,257 29	24,160 20
Head Office	479,879 28								470,978 30			8,900 98
	35,155,388 33	608,461 66	2,800,489 91	1,904,534 28	22,994,716 66	2,093,930 70	3,059,628 56	250,014 54	897,432 36	86,049 85	285,601 80	174,528 01

The net cost of re-establishment credits to the close of the current fiscal year was $228,906,217.44, represented by expenditures totalling $230,186,926.49, *less* refunds of $1,280,709.05.

OTHER CHARGES

Write-down of Assets—Reductions in Soldier and British Family Settlement Loans (Canadian Portion)

Soldier Settlement Act as amended, c. 49, 1933, section 73, Dollar for Dollar bonus .....$ 421 59

Write-Down of Assets—Reductions during 1948-49 in Veterans' Land Act Advances

Veterans' Land Act, section 21, c. 33, 1942 .....$ 999,679 54

Prior to the return of the majority of the overseas veterans, the Director built 2,673 houses on 137 subdivisions he had bought for Small Holding Establishments. He also constructed roads, water mains, sewers and other services which benefited not only the lots on which the houses were built but also most of the remaining lots. The rising cost of construction, labour, materials, etc., resulted in the cost of these houses, and also the vacant lots, being in excess of what had originally been expected and, in many cases, exceeding the reasonable sales value of these properties. Authority was therefore obtained to reduce the sales of the houses by an amount not exceeding $3,075,000. Such reductions in sales prices during the current fiscal year were $674,673.14 and to date $2,877,327.33. Similarly, for the remaining lots on these subdivisions, authority was obtained to reduce the sales prices by an amount not to exceed $325,000. Reductions in sales prices in respect of this authority in the current fiscal year, and to date, amounted to $248,220.90.

Of the above amount of $999,679.54, the balance of $76,785.50 represents reductions in the sales prices of various other properties from the actual cost, during the fiscal year 1948-49, in accordance with the terms of section 21 of the Act and various Orders in Council. The rapidly rising cost of construction, labour and materials during the fiscal year 1948-49 was the main underlying cause for most of these reductions.

Provision for Reserve for Conditional Benefits, Veterans' Land Act, section 9, c. 33, 1942. .$5,630,866 30

Sales of land and chattels are made to veterans at less than the cost to the Director, conditional upon fulfilment of the terms of the agreements which are for a period of ten years from the date of sale.

The above amount, which covers one-tenth of the amount of conditional benefits included in sales to veterans prior to April 1, 1949, has been credited to the Open Account "Reserve for Conditional Benefits, Veterans' Land Act" (see page ZA—27).

Comparative Statement of Accounts Receivable

	March 31, 1949	March 31, 1948
Current Year	813,684 52	999,121 60
Previous Years—Collectable	1,273,735 50	959,834 42
—Uncollectable	549,363 14	520,509 77
	2,636,783 16	2,479,465 79
SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
Previous Years—Uncollectable	10,338 57	10,338 57
	$2,647,121 73	$2,489,804 36

A list of items in excess of $1,000 in Previous Years—Uncollectable, was given on page ZA—29, Public Accounts, 1948.

The following additional items were transferred to uncollectable in the present fiscal year: W. Bacon, $1,329.25; S. Barrett, $1,166.61; F. Downey, $2,603.50; E. A. Hayes, $1,065.18; A. C. Knight, $2,957.89; T. Matthews, $1,661.56; F. Noble, $1,520.43; C. A. Redmond, $7,439.63; A. R. Smith, $2,185.92; E. Weddell, $3,329.55.

OPEN ACCOUNTS

		Dr. Balance Mar. 31, 1948	Debit	Credit	Dr. Balance Mar. 31, 1949
[3] Other Loans and Investments					
	(*d*) *Miscellaneous*—				
A	Soldier Land Settlement Loans	32,025,218 21	22,753 58	1,355,932 62	30,692,039 17
B	British Family Settlement—Canadian Portion	2,860,136 08	2,372 25	213,616 32	2,648,892 01
C	Soldier Settlement Unallotted Lands.	54,043 06	34 10	13,299 61	40,777 55
D	Veterans' Land Act Advances	127,041,954 47	32,060,996 47	8,602,676 20	150,500,274 74
		161,981,351 82	32,086,156 40	10,185,524 75	183,881,983 47
E	*Less*—Amount transferred to non-active accounts to provide for re-valuations and losses (re A and B)	16,525,917 49			16,525,917 49
		$145,455,434 33	$ 32,086,156 40	$ 10,185,524 75	$167,356,065 98

		Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[9] Floating Debt					
	(*d*) *Outstanding Cheques and Warrants*—				
F	Outstanding Imprest Account Cheques —Soldier Settlement and Veterans' Land Act	31 60			31 60
[10] Deposit and Trust Accounts					
	(*c*) *Miscellaneous*—				
G	Regimental Fund 230th Forestry Battalion	1,150 49			1,150 49
H	W. A. Black Benefit Fund	3,932 85	3,031 90	91 78	992 73
I	Florence Martineau (R.C.A.F. Fund)	3,935 00			3,935 00
J	War Special Assistance Fund	18,573 72	225 00	315 55	18,664 27
K	Detention Allowances Fund, Canadian Seamen	17,186 13	3,365 17		13,820 96
L	War Service Gratuity Fund	97,360 31	1,909 04		95,451 27
M	Pensions Administration Trust Fund.	1,814,499 83	3,237,211 86	3,594.854 78	2,172,142 75
N	Deferred Payments—War Service Grants Act, 1944	171,945 19	74.156 67	20,306 56	118,095 08
O	Army Veterans' Benevolent Fund...	34,680 83	189,014 65	208,815 25	54,481 43
P	Estates Fund—D.V.A.	58,487 92	49,494 37	48,005 70	56,999 25
Q	Canadian Canteen Fund World War 1	5,410 34	2,119 89	105 30	3,395 75
R	Veterans Deferred Insurance Premiums	1,349,182 32	454,271 14	619,231 63	1,514,142 81
S	Army Benevolent Fund		246,847 27	9,460,393 96	9,213,546 69
T	Contractors' Securities—Cash	406,397 11	553,078 01	707,906 38	561,225 48
		3,982,742 04	4,814,724 97	14,660,026 89	13,828,043 96
[11] Insurance, Pension and Guaranty Accounts					
	(*b*) *Insurance and Guaranty Funds*—				
U	Returned Soldiers' Insurance Fund	24,589,283 05	1,013,881 61	1,410,990 47	24,986,391 91
V	Veterans' Insurance Fund	2,355,705 45	216,014 47	2,016,547 51	4,156,238 49
W	Veterans' Land Act Fire Insurance Fund	170,827 93	9,775 11	30,696 61	191,749 43
		27,115,816 43	1,239,671 19	3,458,234 59	29,334,379 83

	Cr. Balance Mar. 31, 1948	Debit	Credit	Cr. Balance Mar. 31, 1949
[13] Sundry Suspense Accounts				
X British Family Settlement U.K. Portion		46,729 21	46,729 21	
Y Soldier Settlement and Veterans' Land Act Suspense	2,308,473 56	18,366,042 57	17,946,237 73	1,888,668 72
Z Unclaimed Cheques Suspense—Veterans Affairs	974 75	44 64	250 76	1,180 87
	2,309,448 31	18,412,816 42	17,993,217 70	1,889,849 59
[15] Reserve for Certain Contingent Liabilities				
(*b*) *Reserve for Conditional Benefits*—				
ZA Veterans' Land Act, 1942	7,632,006 28		5,630,866 30	13,262,872 58
	$ 41,040,044 66	$ 24,467,212 58	$ 41,742,345 48	$ 58,315,177 56

A-D The authority for advances in connection with these accounts is provided through Parliamentary appropriations. The amounts so provided and the net requirements, as represented by the debits, are as follows:

Vote 561 To provide for protection of Security—Soldier Settlement **40,000 00**
Expenditures ..... **$ 25,159 93**

Vote 562 To provide for purchase of land and permanent improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; refunds of surplus to veterans (Section 19); and for protection of security under the Veterans' Land Act **50,000,000 00**
Expenditures ..... **$ 32,060,996 47**

Details of the transactions in respect of the expenditures from the latter vote follow:

Land and permanent improvements (sold to veterans under agreement)		25,981,737 35
Properties purchased for future settlement including general construction		910,450 50
Stock and equipment (sold to veterans under agreement)		6,910,613 32
		33,802,801 17
Less: Credits:		
Sales to veterans of properties previously purchased for future settlement.	1,531,904 87	
Excess of sales of bulk building material over purchases	72,627 93	
Excess of sales of bulk stock and equipment over purchases	68,641 74	
		1,673,174 54
		32,129,626 63
Less: Adjustment to correct previous years' allocation of receipts which were applied as repayment of principal instead of refunds to the appropriation		68,630 16
		$ 32,060,996 47

Further on in this section will be found lists of (*a*) contracts of $5,000 or over for individual houses and multiple housing projects and (*b*) suppliers receiving $10,000 or over. The latter list includes purchases of land and buildings for farms and small holdings as well as purchases of building materials, stock and equipment for veterans established under the Veterans' Land Act.

A This account relates to advances made to veterans of World War 1 and further transactions with all purchasers of reverted properties. The balance in the account as at March 31, 1949, is made up as follows:

Gross Loans	117,398,101 29
Farmers' Creditors Arrangement Act reductions charged back from British Family Settlement—Canadian Portion	1,523,831 71
	118,921,933 00

Less: Value of lands transferred to the British Family Settlement Scheme..	8,449,532 67	
Legislative reduction of loans	26,313,168 94	
Repayment of principal	53,467,192 22	
		88,229,893 83
Balance		$ 30,692,039 17
Transactions during the current fiscal year were:		
Credits		
Repayment of principal		1,207,590 54
Legislative reduction of loans—		
Vote 927 and P.C. 4616, November 10, 1948	147,940 49	
Stat. Soldier Settlement Act, c. 49, 1933, as amended	421 59	
	148,362 08	
Less: Amount under B below	20 00	
		148,342 08
		1,355,932 62
Debit		
Increase in gross loans as represented by disbursements for taxes, insurance and other charges, $22,984.45, *less* refunds, $230.87		22,753 58
Net Credit		$ 1,333,179 04

B The British Family Settlement—Canadian Portion relates to the advances made by the Dominion to the British Family Settlement and the New Brunswick Settlement Schemes, to which schemes the United Kingdom Government contributed. Under the agreements with the United Kingdom Government, the accounts relating to these two schemes are audited annually under the direction of the Auditor General and copies of his report thereon are transmitted to His Majesty's Secretary of State for Dominion Affairs. The equity of the United Kingdom in the schemes amounts to $1,352,177.71, made up of outstanding loans of $1,352,089.98 and arrears of interest of $87.73.

Credits consist of (*a*) repayments of principal, $213,596.32 and (*b*) an amount of $20 included in the item of $148,362.08 under Write-down of Assets written off under legislative authority. Debits include payment of taxes, insurance and other charges.

C When the Soldier Settlement Board was established, certain tracts of land were acquired by purchase or otherwise and the transactions herein are in connection with portions of this land in which the Federal Government still has a financial interest. Credits are receipts derived from sales of land for cash or on terms, while debits are payments of taxes.

D This account relates to the acquisition of lands and buildings situated in any part of Canada, and other property including building materials, livestock, farm equipment and commercial fishing equipment that are necessary for the purposes of the Veterans' Land Act. Properties are sold to qualified veterans of World War 2 under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

Credits are mainly repayments of principal and reduction in sales prices under section 21 of the Veterans' Land Act, while debits comprise the net disbursements made for the purpose under the Act as detailed under Vote 562—see previous comment A-D.

An amount of $13,022.35, representing previous fiscal years' cheques cancelled during 1948-49, is included in the credits as this amount could not be re-expended or applied as a reduction in the current year's disbursement from the Parliamentary appropriation for 1948-49. The total of such credits in the account to date amounts to $92,325.13.

E This account represents the value of write-downs to non-active assets of the investment of the Canadian Government in Soldier and British Family Settlement—Canadian Portion.

F At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

G-K Payments from these accounts are authorized by the Canadian Pension Commission.

G The original credit to this fund was received from the former trustees of the regimental fund. Payments are made to needy ex-members of the battalion or their dependents.

H A donation of £5,000 was made by W. A. Black to be used to alleviate cases of hardship or distress which might occur among members of the Canadian Armed Forces or their dependents while in the United Kingdom.

I A donation of $5,000 was made by Florence Martineau in 1941-42 to be used for the benefit of members and ex-members of the Royal Canadian Air Force and their families.

J Donations to this fund are made by individuals and are used for the benefit of veterans and their dependents.

K All amounts required for payment of allowances to Canadian seamen who were interned by the enemy during World War 2 are credited to this account. The account is debited with payments to, or on behalf of, the seamen concerned.

L Represents war service gratuities (World War 1) held by the Department for (*a*) mental, tubercular and other long treatment cases which were transferred to the treatment strength of the Department on discharge from the Canadian Expeditionary Force; and (*b*) men whose whereabouts are unknown.

M Moneys held in this account include: (*a*) pensions and war veterans' allowances of those placed under administration of the Canadian Pension Commission and the War Veterans' Allowance Board, respectively; (*b*) donations, legacies, gifts, bequests, etc., received by the Department to be disbursed for the benefit of patients in departmental hospitals; (*c*) personal funds of patients in departmental hospitals; and (*d*) profits of canteens operated in various departmental hospitals, which are used for the benefit of patients therein.

N Represents war service gratuities paid under the War Service Grants Act, 1944, and held by the Department for men under treatment. Payment in full is made when treatment is completed.

O P.C. 38/850 of March 7, 1947, authorized the establishment of the fund and the transfer hereto of $50,000 from the Central Trust Fund of the Army, Navy and Air Force Canteens. Transfer of a further amount of $50,000 was made in 1947-48. Debits represent payments at the discretion of the Minister of Veterans Affairs, to former members of the Canadian Army and their dependents who require emergency financial assistance by way of loan or grant. Credits are further transfers from the Army Benevolent Fund of $200,000 (making a total of $300,000 to date) and repayment of loans.

P Regulations in respect of the service estates of deceased members of the Armed Forces, who died while receiving hospital treatment or institutional care, under the control or direction of the Department, were established by P.C. 2279 of June 13, 1947. The proceeds of the estates are credited to this Fund, in which individual accounts are maintained and from which payments are made to beneficiaries on Departmental authorization.

Q An amount of approximately $6,000 credited to this account represents the balance of a fund which was derived from the canteen profits of World War 1, of which $50,000 had previously been turned over to the United Services Fund of England for administration under the same regulations as the British Canteen Fund Profits. P.C. 2570 of July 3, 1947 authorized the Department to accept the above balance and disburse it according to the regulations of the United Services Fund. These moneys will continue to be administered for the benefit of ex-members of the Canadian Forces domiciled in the United Kingdom, in cases of special need and where no benefits are available under existing regulations or Acts.

R Amounts credited to this Fund are derived from Re-establishment Credits authorized by section 7 of the War Service Grants Act, 1944, which provides, in part, that such amounts may be used for "the payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercises this option, the amount required to effect annual premium payments on the insurance policy selected is withdrawn from his Re-establishment Credit account and credited to this Fund. As annual premiums become due, transfer is made from this Fund to the Insurance Fund to which premiums are payable.

Withdrawals are also made if the death of a veteran occurs while there is a balance to his credit; such amounts are transferred back to his Re-establishment Credit account and credited to either current or previous years' expenditures, dependent on the date the original transfer was made. This also applies if a veteran, within the ten year period provided for in Section 9 of the War Service Grants Act, cancels his policy or decides on a different method of payment.

S The Army Benevolent Fund Act, c. 49, 1947 directs, *inter alia*, that: (*a*) there shall be set up in the Consolidated Revenue Fund a special account called the Army Benevolent Fund; (*b*) certain canteen profits and other funds be credited to the Receiver General of Canada; (*c*) such funds shall be deemed to have been received by His Majesty in trust for the purposes of this act; (*d*) the Receiver General shall credit the fund semi-annually with interest at the rate of 2½ per cent per annum on the minimum monthly balances to the credit of the Fund; (*e*) there shall be constituted a Board to be called "The Army Benevolent Fund Board" to authorize payment out of the Fund to or for the benefit of veterans or their dependents or the widows, children or other dependents of deceased veterans such amounts as the Board may from time to time determine; (*f*) the Auditor General shall examine, annually, the accounts of the Board and shall examine accounts of committees quarterly; and (*g*) the Board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament. Included in the closing balance of the Army Benevolent Fund is an amount of $313,300 representing the value of bonds which are held in the custody of the Minister of Finance.

T Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheques) or specified bonds.

Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1948-49, bonds so held in respect of the Soldier Settlement and Veterans' Land Act amounted to $7,600.

U This account is maintained in connection with the provisions of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for veterans of World War 1. Credits consist of premiums and interest, which is credited at the rate of 4 per cent per annum by the Department of Finance and charged to Interest on Public Debt. Debits represent payments of death and disabilities benefits and cash surrender values. The final date on which applications for this insurance might be received was August 31, 1933.

V This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 49, 1944-45, which relates to life insurance for the veterans of World War 2. Credits consist of premiums and interest which is credited at the rate of 3½ per cent per annum by the Department of Finance and charged to Interest on Public Debt. Debits represent payments of death benefits and cash surrender values.

W The credit of $30,696.61 represents transfers from Vote 549 for premiums, and also an amount of $3,300 respecting a 1947-48 fire loss which was returned and is being held pending the veteran's decision to rebuild. Debits consist of (*a*) transfers to recoup that Vote for payments of refunds of unearned premiums on cancelled policies totalling $1,119.82 and (*b*) payments of fire losses $8,655.29.

X This account records the United Kingdom Government's share of receipts and disbursements in respect of the 3,000 British Family Settlement Scheme and the New Brunswick 500 Family Settlement Scheme and is cleared monthly by payment to that Government of the amount of the net credit balance.

Y Credits in this account consist mainly of initial payments by veterans, as provided under the Act, which are held in this account pending approval of sales. The balance is made up of general suspense items which cannot be allocated immediately.

Z All cheques which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

ZA The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover one-tenth of the amount of conditional benefits included in sales to veterans, have been credited to this account.

Employees Receiving Salaries at Annual Rates of $3,000 or over and Travelling Expenses of $500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving $3,000 or over as at March 31, 1949, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was $500 or over. Removal expenses are indicated by asterisks.

The second list for each Division contains the names of employees receiving annual salaries of less than $3,000 who received travelling expenses of $500 or over.

Department of Veterans Affairs

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
OTTAWA—HEADQUARTERS ADMINISTRATION		
Woods, W. S., Deputy Minister	$ 12,000 00	$ 1,346 72
Burns, E. L. M., Asst. Deputy Minister	10,000 00	650 34
Bernier, J. M., Asst. Deputy Minister, Bilingual (Nov. 30)	7,500 00	
Lalonde, G. L., Asst. Deputy Minister, Bilingual	7,500 00	
Melville, J. L., Chairman, Canadian Pension Commission	10,000 00	
Ottawa—*Continued*		
Garneau, F. J. G., Chairman, War Veterans' Allowance Board	9,000 00	937 89
Warner, W. P., Director General, Treatment Services	10,000 00	1,174 37
Parliament, G. H., Director General, Rehabilitation Services	6,300 00	706 36 900 25*
Adams, J. H. F.	5,100 00	
Alder, K. M.	3,060 00	
Alexander, G. T.	3,420 00	
Allan, J. M. (June 15)	5,000 00	

	Salary rate	Travelling expenses
Ottawa—*Continued*		
Allen, B. W.	4,440 00	523 25
Archibald, R. S.	3,420 00	
Armstrong, G. W. (May 5)	3,420 00	
Atkinson, W. L.	5,580 00	
Aylesworth, M.	4,080 00	
Badgley, F. C.	5,040 00	
Bain, T. D.	6,900 00	1,289 74
Barnes, H. M.	8,000 00	1,670 28
Barrow, F. L.	5,640 00	
Bell, C. A.	5,700 00	993 36
Bell, H. M.	3,900 00	699 71
Bellefeuille, L. J. O.	3,060 00	
Benedict, L.	3,420 00	1,878 93
Berry, R. A.	3,960 00	
Berlyn, M. L.	3,420 00	
Black, C. F.	5,340 00	
Boase, E. P.	5,000 00	
Bond, A. T. (Aug. 9)	5,400 00	
Bott, G. L.	3,060 00	1,260 30
Bowen, H. J.	3,060 00	
Bowen, J. A.	3,060 00	
Boyd, H. H.	4,260 00	
Boyd, W. J.	5,700 00	
Bradley, T.	3,060 00	
Bray, H.	8,000 00	2,168 50
Bridges, E. S.	5,880 00	
Bridges, H. A.	8,000 00	2,652 13
Brown, F. H.	4,380 00	
Brown, H. J.	3,720 00	
Brown, W. F.	6,000 00	
Burke, G.	3,660 00	
Cameron, G. L.	6,500 00	
Cameron, J. M.	3,660 00	
Carter, C. W.	5,640 00	
Caswell, W. E.	3,060 00	
Cathcart, J. P. S.	6,300 00	511 85**
Cavanagh, W. S.	3,060 00	
Chadwick, A. C.	3,660 00	
Chaloult, J.	4,080 00	
Chatwin, A. E.	4,740 00	1,024 58
Chute, F. F.	8,000 00	1,140 82
Clay, M. A.	5,220 00	
Clewes, E.	3,060 00	
Collins, H. A.	5,340 00	
Conn, H. A. L.	8,000 00	
Connery, L. B. (Dec. 14)	3,960 00	
Connolly, J.	4,740 00	
Convery, E. B.	6,600 00	
Crawford, A. W.	6,000 00	702 63
Cross, P. B.	7,500 00	2,235 11
Cuddy, S. L.	3,360 00	
Davey, W. T.	3,060 00	
Davison, A. W.	6,300 00	680 46
DeGraves, W. A.	7,500 00	
Derby, G. C.	8,000 00	3,144 96
Desloges, Y. L. G.	3,420 00	1,479 38
Devine, L. A.	3,420 00	
Dexter, W. E.	5,340 00	
Dixon, A. J.	6,000 00	
Dunlop, E. A. (Oct. 29)	4,800 00	1,596 63
Eyres, H. H.	6,300 00	
Farmer, G. R. D.	6,900 00	
Ferguson, G. A. (June 15)	6,500 00	
Ferris, E.	3,060 00	
Finlay, A. C.	3,060 00	
Firth, J. H.	3,660 00	
Firth, L. M.	5,040 00	
Fisher, A. G.	3,540 00	
Flora, L. L.	3,060 00	
Forman, J. M.	8,000 00	2,010 35
Forrest, E. C. A.	4,020 00	
Forsyth, W. C.	3,300 00	
Fortey, A. L.	3,840 00	
Fox, C. C.	3,060 00	
Fox, H. R.	3,060 00	
Frankland, E.	3,060 00	
Fraser, H. E.	3,060 00	
Fumerton, C. A.	3,780 00	
Gamble, J. E.	5,700 00	
Gill, C. V. (Jan. 2)	3,240 00	
Girolami, J. A.	3,060 00	
Gliddon, W. O. (Jan. 7)	5,100 00	
Godbout, J. A. O. (Jan. 28)	4,080 00	
Gordon, R. J.	8,000 00	3,340 81
Gorman, H. M.	3,060 00	
Gough, I.	4,380 00	
Graban, C. M.	5,280 00	
Graham, C. C. P.	5,040 00	1,057 37
Graham, D. A.	5,640 00	
Graham, F.	4,260 00	
Graves, A. F.	3,660 00	
Guillet, M. C.	3,060 00	
Gunn, W. G.	6,300 00	
Hague, C.	3,060 00	
Halkett, N. M.	6,300 00	
Hall, A. H.	3,780 00	
Hamilton, C. A.	4,620 00	
Harbeson, A. E.	5,700 00	
Harris, H. R. D.	5,100 00	
Heppenstall, E. E.	3,720 00	
Hogan, J. H.	6,000 00†	
Holdsworth, W. (Jan. 31)	4,020 00	
Honey, E. C. M.	3,360 00	
Hooper, F. E.	3,060 00	
Howard, S.	3,960 00	
Howlett, G. P.	5,880 00	
Hughson, T. L.	5,040 00	
Hurteau, J. L. A.	5,700 00	
Jackson, H. M.	4,140 00	
James, I. W.	6,000 00	
Jamieson, H. W.	5,100 00	1,385 85
Jeffrey, D. F.	3,180 00	
Jeffries, A.	3,300 00	
Johnson, J. W.	4,260 00	
Keillor, C. M.	8,000 00	1,753 84
Kilburn, L. A.	5,700 00	824 25 960 28*
King, V. T.	3,420 00	
Kinsman, J. D.	6,900 00	
Kirkwood, F. S.	3,420 00	
Lalonde, J. C.	3,060 00	
Lamont, J. S.	3,060 00	

	Salary rate	Travelling expenses
Ottawa—*Continued*		
Langelier, O. F. B.	8,000 00	1,071 10
Latchford, J. K.	5,340 00	
Latham, W. J.	3,660 00	
Laurin, M. B.	5,700 00	
Lavoie, M. A.	7,500 00†	
Leprohon, G. E. (June 1)	8,000 00	
Lewis, H. V.	3,060 00	
Leyden, G.	3,180 00	
Little, L. P.	5,700 00	
MacBeth, J. D. (including $420 secretarial allowance)	5,160 00	1,646 92
MacDermott, W. B.	6,900 00	
MacDiarmid, J. C.	4,080 00	545 62
MacDonald, K. M.	4,620 00	
Mace, F. T.	6,000 00	
MacFarlane, G. S.	4,380 00	
MacFeeters, E.	4,080 00	
MacKenzie, F. D.	7,500 00	
MacMillan, J. M. (Dec. 14)	3,240 00	
Maley, S. C.	5,700 00	981 48
Mann, G. L.	4,380 00	
Manning, N.	5,040 00	
March, A. C.	7,500 00	
Marples, R. B.	3,420 00	
Matheson, J. K.	8,000 00	2,002 97
Mattice, W. L.	3,840 00	
Maynard, A. R.	3,780 00	
McCann, D. S. (Aug. 31)	3,240 00	
McCormick, A. M.	5,340 00	
McCrorie, W. A. A.	3,060 00	
McCullough, O. L.	5,700 00	955 54
McDonald, J. F. F.	3,060 00	
McElroy, E. M.	3,060 00	
McKee, J. W.	7,500 00	
McLeod, A. J.	4,680 00	1,320 44
McNeil, J. H. K.	3,540 00	
McTaggart, F. G.	4,860 00	
Meikle, A. U.	6,000 00	
Merrill, W. F.	3,660 00	
Misener, C. C.	6,300 00	
Moore, R. J.	3,720 00	
Mott, F. A.	3,540 00	
Murphy, H. E. (Mar. 26)	3,480 00	
Neale, J. E.	3,420 00	
Neill, A. C.	3,360 00	
Nodwell, G. R.	5,700 00	
Nolan, H. B.	3,060 00	
O'Brien, J. D.	3,060 00	
O'Hara, P. N.	3,000 00	2,973 30
Oldham, P. (May 31)	3,120 00	
O'Leary, E. L.	4,740 00	1,400 59
Outram, J. C.	3,420 00	
Pack, K. M.	4,620 00	
Painchaud, J. R.	8,000 00	1,924 84
Parkes, J. G.	3,900 00	
Parkinson, T.	3,720 00	1,420 48
Patrick, C. A.	5,100 00	824 22
Pelletier, J.	4,380 00	
Pepper, E. A.	3,060 00	

	Salary rate	Travelling expenses
Ottawa—*Continued*		
Perry, G. B.	3,420 00	
Philpott, P. J.	5,220 00	820 24
Pickersgill, N. L.	8,000 00	3,784 48
Pickworth, H. D.	4,980 00†	
Porter, J. G.	3,120 00	
Potts, A. E.	5,460 00	
Pumphrey, K. A.	3,780 00	976 31
Rapple, K. C.	5,040 00	
Reddoch, A.	4,080 00	812 91
Reid, E. B.	5,400 00	527 84
Reilly, C. B.	8,000 00	762 55
Richardson, E. F.	3,960 00	
Richardson, H. J.	5,700 00	
Rider, E. J.	4,500 00	
Ridley, B. W.	3,420 00	895 55
Ritchie, K. S.	6,300 00	1,324 93
Robertson, C. M.	3,480 00	
Robertson, G.	3,060 00	
Rorke, J. I.	3,060 00	
Rowe, H. M.	3,540 00	
Rowswell, A. C.	6,300 00	
Roy, R. J. H.	4,380 00	
Russell, B. W.	4,500 00	
Russell, F. J.	3,660 00	
Ryan, M. M.	3,420 00	
Sanders, J. L.	5,100 00	
Savoie, A. M. (June 30)	4,500 00	
Scott, E. C.	3,060 00	
Scott, L. L.	3,060 00	
Selleck, G. F. (Sept. 15)	3,120 00	
Senior, C. N. (Apr. 18)	5,500 00	
Shields, J. D. (Jan. 16)	6,000 00	
Simard, R.	3,180 00	
Simpson, B.	4,380 00	
Smellie, E. (May 31)	3,000 00	
Smith, E. E.	3,060 00	
Smith, H. A.	3,600 00	
Smith, L. M.	3,420 00	1,106 22
Southwell, W. J.	3,660 00	
Sparling, S. E.	5,700 00	
Steele, C. Y.	4,500 00	
Stevens, S.	3,540 00	
Stewart, H. R.	4,380 00	
Stewart, L. C.	3,420 00	
Stewart, W. R.	3,060 00	
Sully, N. C.	5,700 00	
Sutherland, J. A.	3,540 00	
Taylor, A.	3,540 00	
Taylor, E.	3,420 00	923 52
Taylor, R. (Sept. 19)	3,600 00	
Taylor, W. I.	6,300 00	
Topp, C. B.	6,000 00	582 77
Turner, L. G.	3,540 00	
Turner, R. M.	3,840 00	
Urie, G. N.	6,000 00	
Walker, R. K.	3,660 00	
Wall, F. T.	3,060 00	
Weeden, A. C.	3,060 00	

	Salary rate	Travelling expenses
Ottawa—*Concluded*		
Wellwood, I. L.	4,080 00	
Whitcomb, H. A.	5,700 00	644 08
Whiteacre, A. S.	3,060 00	
Whyte, G. W. (Oct. 31)	5,100 00	
Wickwire, L. H.	4,440 00	
Wilson, D. D. (Sept. 27)	5,400 00	
Wilson, E. V.	5,400 00	658 29
Wilson, R. C.	5,100 00	
Wilson, W.	6,900 00	
Winfield, G. A.	6,300 00	
Wodehouse, R. E. (Oct. 13)	9,000 00	
Wright, A. M.	5,400 00	
Young, W. R.	3,000 00	2,613 71
DISTRICT OFFICES		
Halifax:		
Fenton, T. (District Administrator)	6,300 00	659 57
Arthur, F. W.	3,060 00	
Bagley, C. E.	3,060 00	
Bailey, G. E.	3,360 00	
Barrett, F. G.	3,240 00	
Bates, J. F.	6,300 00	
Baxter, R. A.	3,900 00	514 72
Black, G. A.	5,340 00	
Brown, A. E.	3,960 00	
Burgess, F. V.	3,060 00	
Campbell, G. D.	5,220 00	
Coleman, G. P.	4,080 00	
Collins, H. L.	3,480 00	
Cossaboom, A. D. (Apr. 24)	3,420 00	
Courtenay, B. E.	4,080 00	
Craig, E. A.	4,080 00	
Creighton, G. E.	3,420 00	
Crosby, A. B. (Feb. 28)	4,500 00	
Curren, R. H.	3,300 00	
Currie, B.	3,240 00	875 28
Currie, R. J.	3,000 00	
Demone, H. E.	3,060 00	
De Wolfe, A. W.	3,240 00	
Dibblee, H. F.	3,600 00	
Dickie, I. H.	3,120 00	1,547 63
Dowell, W. C.	5,220 00	
Drew, L. A.	3,060 00	
Elliott, H. C. S.	5,340 00	
Ferguson, E. A.	5,700 00	1,442 06
Fraser, L. M. (June 30)	3,120 00	
Frey, F. C	3,060 00	
Glick, S. J.	4,140 00	
Gorman, T. B.	3,000 00	1,506 63
Gray, R. J.	3,060 00	
Harlow, C. M.	6,300 00	
Henderson, R. S.	6,000 00	578 21
Hill, C. W.	3,480 00	
Homans, C. O.	4,980 00	
Isenor, L. W.	3,060 00	
Isnor, C. E.	3,060 00	
Keays, C. F. (June 30)	3,120 00	

	Salary rate	Travelling expenses
Halifax—*Concluded*		
King, R. L.	3,180 00	
Kirk, T. E.	6,000 00	899 41*
Lane, T. H.	3,420 00	
Lapp, A. D. R.	6,000 00	
Lemoine, R. E. E.	3,060 00	
Le Page, A. V.	3,060 00	
Leslie, W.	6,000 00	
Lindsay, R. D.	5,700 00	
Logan, G. M.	5,640 00†	
Lovett, J. F.	3,240 00	1,335 20
Lugar, W. R. B.	3,900 00	
MacDonald, C. C. (May 5)	4,500 00	
MacDonald, C. J.	6,000 00	
MacIsaac, S. C. (May 24)	3,000 00	
MacKenzie, K.	3,600 00	
MacKinnon, C. G.	6,000 00	
MacKinnon, W. D.	3,060 00	
MacLeod, G. C. (June 30)	4,380 00	
MacNeill, M. B.	3,060 00	
MacPhee, M.	3,180 00	1,592 28
Manchester, J. S. (May 31)	3,300 00	
Maxwell, B. R. (Nov. 13)	5,400 00	
Miller, D. L. (June 30)	3,540 00	
Monies, S. O.	3,060 00	
Munn, L. M.	3,060 00	
Murphy, W. J.	3,000 00	
Nelson, J.	3,060 00	
Noble, J. A.	6,900 00	
Norris, L. H.	3,060 00	
North, F. J.	3,000 00	
Northup, F. F. (Aug. 31)	3,240 00	
Perrin, G. S. (Dec. 31)	3,240 00	
Power, A. E.	3,060 00	
Quigley, J. G. (Mar. 31)	3,240 00	
Ritchie, J. A. (June 30)	3,660 00	
Roome, G. (Mar. 31)	3,240 00	1,441 30
Ryan, W. A.	3,060 00	
Simpson, D. M.	3,840 00	
Smith, C. G.	5,340 00	
Smith, G. E.	3,060 00	
Smith, P. M.	4,320 00	
Smith, S. D.	3,240 00	1,538 48
Stanford, M. A.	3,060 00	
Stevens, B. A.	3,060 00	
Stewart, J. M. (Sept. 23)	4,500 00	
Tufts, A. C. (July 31)	4,080 00	
Turnbull, G. V. (Dec. 21)	4,560 00	
Wallace, H. M. (June 30)	3,300 00	
Warr, B. J.	3,000 00	
Wier, H. V.	3,240 00	
Wylde, H. G.	3,240 00	

	Salary rate	Travelling expenses
Charlottetown:		
Conrad, F. B. (District Administrator)	4,140 00	
Bell, D. M.	3,180 00	
Bruce, W. P.	3,060 00	
Duffy, W. F.	3,060 00	
Jenkins, W. L.	3,420 00	
Johnston, K. M.	3,300 00	
Kennedy, E. K.	3,060 00	
MacNeill, R. D.	5,340 00	
Robinson, J. T.	3,060 00	
Rogers, A. W.	3,120 00	
Smith, G. L.	4,740 00	
Saint John:		
Jones, A. R. (District Administrator)	5,400 00	781 58
Andrews, G. C.	3,060 00	
Baker, F. J.	3,240 00	
Barnett, J. H.	4,200 00	
Barry, J. W.	3,240 00	
Branch, E. A. G.	6,600 00	
Bustin, H. B.	5,700 00	
Calnek, S. H.	5,340 00	
Carruthers, W. C.	5,220 00	
Comeau, H. R. (Aug. 31)	3,120 00	
Cooke, H.	3,060 00	
Cooper, V.	3,240 00	
Crockett, W. G. (Nov. 30)	3,120 00	1,153 53
Curotte, E. H.	3,120 00	1,119 54
Dickson, E. L.	3,060 00	
Dolan, R. J.	5,340 00	
Dunham, F. J.	3,120 00	705 40
Farrell, W. A. (Feb. 20)	5,100 00	
Fitzgerald, E. B.	4,140 00	
Flewelling, E.	3,060 00	555 95
Fraser, W. M.	3,060 00	504 82
Gamblin, G. A.	3,960 00	
Giddings, D. L.	3,000 00	
Hackey, L. J.	3,060 00	554 65
Harris, W. J.	3,720 00	
Heans, H. W.	3,060 00	
Henderson, M. H. (June 10)	3,300 00	
Holdsworth, R. M.	3,060 00	
Horncastle, F. H.	3,060 00	
Kelley, G. K.	4,080 00	
Kelly, R. J.	3,120 00	
Kennedy, K. S.	3,660 00	
Knapp, N. S.	4,320 00	846 12*
Langstroth, R. S. (Aug. 31)	5,100 00	
Leatherbarrow, A. T.	5,340 00	
Lipsett, G. M.	3,060 00	
Logan, H. M.	3,060 00	
Logan, J. T.	3,240 00	
MacFarlane, R. M. (Sept. 15)	3,780 00	
MacLelland, D. R.	3,300 00	
MacPherson, R. H. (June 23)	3,300 00	
Massie, R. A.	5,340 00	
Maxwell, C. H.	3,060 00	
Saint John—*Concluded*		
McGinn, P. P.	3,240 00	
McGonigle, R. H.	5,220 00	
McIntyre, A. J.	4,980 00	
McKay, C. O.	5,700 00	
McLellan, N. W.	5,640 00†	
McQuaide, E. G.	3,180 00	
Mundle, A. M.	3,660 00	
Murphy, W. J.	6,000 00	
Murray, W. H.	3,420 00	
Peden, F. E.	3,300 00	633 98
Pratt, C. M. (July 30)	5,040 00	
Price, M. F. (Jan. 21)	3,120 00	
Riley, C. J.	3,060 00	609 83
Schofield, J. D. (Oct. 31)	3,000 00	
Scott, R. P.	4,380 00	
Shaw, M. P.	3,060 00	
Skinner, D. C.	3,060 00	
Sproule, H. F.	4,980 00	
Stuart, J. D.	3,060 00	
Sutherland, D. F. (May 31)	3,300 00	
Walter, A. B.	6,900 00	
Watts, H. M. (June 30)	3,300 00	
Whittaker, L. R.	3,060 00	662 65
Willis, J. W.	3,060 00	
Wilson, G. C.	3,120 00	
Quebec:		
Francoeur, G. U. (District Administrator)	5,400 00	
Alexander, J. L.	3,060 00	
Beaudin, A. D.	5,700 00	
Bellavance, C.	3,240 00	
Blais, C. K.	3,060 00	
Cantin, L. J. G.	4,380 00	
Carette, J. L. G.	5,340 00	
Coote, A.	3,060 00	
Coote, J. G.	4,080 00	
Cote, G.	3,000 00	
Delage, M.	4,740 00	
Demers, C. V.	5,700 00	
Dery, J. A. R. (Jan. 31)	3,120 00	
Doddridge, J. P.	3,060 00	
Dupuis, M.	3,240 00	
Filteau, G.	3,960 00	
Fontaine, P. E.	3,060 00	
Garneau, M.	4,080 00	
Gosselin, J. P. Y.	3,600 00	1,476 83
Husbands, W. E.	3,420 00	
Jobin, J. H.	3,180 00	
Lacerte, L.	3,060 00	
Lachance, J. P.	3,240 00	
Langlois, J.	3,660 00	
Lapointe, A. J.	4,380 00	
Larue, A.	4,500 00	
Latour, G. (Apr. 12)	3,900 00	
Leclerc, J.	3,060 00	

	Salary rate	Travelling expenses
Quebec—*Concluded*		
Legendre, A.	3,960 00	
MacKinnon, H. N. (July 31)	4,560 00	
Mercier, J. P. A. J.	4,980 00	
Ouvrard, J. E. R.	3,060 00	
Painchaud, M.	3,420 00	
Petella, J. A. L.	3,060 00	
Pfeiffer, W. M.	4,980 00	
Robert, G.	3,120 00	1,332 91
Rooney, J. W.	5,340 00	
Scott, H. E.	3,900 00	
Simard, A.	3,060 00	
Tremblay, L. (June 30)	3,660 00	
Turmel, J. T.	5,340 00	
Vezina, G.	3,060 00	
Montreal:		
Hague, H. M. (District Administrator	7,200 00	
Abraham, J. W.	5,640 00†	
Ackerley, P.	4,380 00	
Adams, G. T.	7,200 00	1,146 76
Aikens, R. L. (June 30)	3,300 00	
Akin, J. C. L.	3,240 00	
Allen, P. W.	3,540 00	
Angrove, R. H.	5,700 00	
Argue, A. F.	5,700 00	
Aubert, W.	3,840 00	
Bailey, G. S. D.	4,740 00	
Barot, P.	3,060 00	
Baylis, G.	3,240 00	
Beauchamp, G.	3,060 00	
Beaudry, J. A.	3,060 00	
Beauparlant, J. R.	3,000 00	
Beckingham, W. W.	3,480 00	
Belisle, J. R.	3,060 00	
Benoit, P.	3,240 00	2,108 08
Bessette, C. G. R.	3,060 00	
Bignell, C. W.	3,060 00	
Binns, R. E. C.	3,900 00	
Blackwell, G.	3,060 00	
Blais, R. (June 30)	3,660 00	
Blake, W. T.	3,060 00	
Bourgeault, J. A.	3,780 00	
Bowles, A. H.	3,060 00	
Boyd, G. H. (Apr. 25)	5,120 00	
Brady, B. W.	3,060 00	
Brady, N. A.	3,060 00	
Braive, J. B.	3,060 00	
Brault, G. R.	4,740 00	
Bremner, W. N. (Oct. 31)	5,700 00	
Brown, H. S. L.	3,960 00	
Brunet, A. J.	5,640 00	
Campbell, E. J.	3,480 00	
Carr, A. E.	3,240 00	2,786 82
Champagne, E. O.	3,240 00	
Chartier, J.	6,000 00	
Clark, J. W. (June 30)	3,300 00	

	Salary rate	Travelling expenses
Montreal—*Continued*		
Clayton, G. L.	3,240 00	
Clement, R. P. E.	3,060 00	
Clements, H.	3,240 00	
Collier, C. A.	3,060 00	
Cooper, B. M. (June 30)	3,120 00	
Costigan, J. R.	3,180 00	
Crane, J. A.	3,060 00	
Currie, C.	3,420 00	
Currie, G. O.	3,060 00	
Dallain, L.	4,500 00	
D'Aoust, J. O.	3,120 00	
Delahaye, A. L.	4,980 00	
Deschenes, L.	3,060 00	
Desjardins, A.	4,740 00	
Dickison, J. C. (Apr. 30)	3,300 00	
Dubeau, J. A. M.	4,980 00	
Dufour, F.	3,060 00	
Dufresne, G.	3,240 00	
Dunn, W. F.	6,300 00	
Edington, A. M. (June 30)	5,700 00	
Edwards, F. J. (Nov. 6)	4,500 00	
Edwards, P.	4,980 00	
Farrell, H. S. (June 30)	3,120 00	
Fellows, W. A.	3,000 00	
Field, A. T.	4,320 00	
Fortune, D.	5,040 00	
Fournier, C.	5,040 00	
Frechette, H. F. E.	4,200 00	
Freeman, M. C.	3,000 00	
Fulford, G. L.	4,020 00	
Fulton, J. R. W. (June 30)	3,660 00	
Furlong, M. G.	3,240 00	
Gelinas, A.	6,000 00	
Gelinas, J. J. E. (June 30)	3,120 00	
Gingras, G.	5,700 00†	
Girard, P. A.	3,060 00	
Godbout, J. R.	3,060 00	
Goldstein, S.	3,120 00	
Grenier, G.	3,060 00	
Grenier, J.	3,420 00	
Groleau, J. G.	3,180 00	
Grundie, D. C.	3,060 00	
Guertin, P. (June 30)	3,120 00	
Halpin, R. J. M.	3,060 00	
Hamel, E.	3,000 00	
Hamilton, R. C. M.	6,900 00	
Handrahan, J. W.	3,060 00	
Harkin, R. A.	3,060 00	
Harquail, M. R.	3,300 00	
Harris, M. C.	3,240 00	
Heans, M. P.	3,420 00	
Hebert, J. G. (Apr. 30)	3,420 00	
Henderson, I.	3,360 00	
Henry, W. R.	3,600 00	
Howard, A.	3,060 00	

	Salary rate	Travelling expenses
Montreal—*Continued*		
Howell, G. R.	5,400 00	
Hutchison, G. A. (June 30)	3,900 00	
Jean, A. F. R.	4,740 00	
Johnstone, H. C.	4,740 00	
Karp, D.	3,180 00	
Kelly, E. B.	3,060 00	
Kelsey, J. W.	4,020 00	
Kennedy-Reid, N.	3,360 00	
Kertland, W. A.	3,060 00	
Kirk, C. M.	5,340 00	
Klemchuck, S. E. (June 30)	3,120 00	
Lachance, J. H.	4,020 00	
Laing, W. A. R.	4,320 00	
Lalande, G.	3,060 00	
Lalonde, J. A.	3,060 00	
Lalonde, J. G. W.	5,340 00	
Lambert, H. T.	3,120 00	
Lamoureux, L.	6,300 00	
Lapin, L. (June 30)	3,660 00	
Laplante, J. P.	6,600 00	
Laporte, P. B.	3,060 00	
Lavigne, L. F.	6,000 00	
Law, D. T. (June 30)	3,660 00	
Leclerc, L. G.	3,060 00	
Ledoux, J. H.	3,060 00	
Lee, G. F.	3,060 00	
Lemire, J. E. L.	5,040 00	
Lepine, A.	3,120 00	
Lephrohon, J. E.	3,060 00	
Letourneau, C. U.	6,600 00	523 76
Letourneau, G. M.	3,000 00	
Light, W.	5,340 00	
Loban, L. (July 31)	5,100 00	
Louson, I. H.	3,240 00	
Loyd, E. E. F.	3,060 00	
MacDonald, G. M.	5,400 00	
MacLeod, K.	3,060 00	
MacNeil, J. J. (June 30)	3,660 00	
Magny, G. N. (Dec. 31)	3,480 00	
Malcolm, R. K.	3,120 00	
Mallette, E.	4,260 00	
Martin, A. B.	3,660 00	923 21
Masson, H. (Mar. 12)	4,500 00	
Mathieu, A.	3,120 00	
McCabe, W. A.	3,060 00	
McCormick, M. E.	4,020 00	
McDonald, S. J.	3,120 00	
McFarlane, J. D.	3,240 00	
McGibbon, R. H.	5,340 00	
McIntyre, J. M. (June 30)	3,660 00	
McKeown, J. (June 30)	3,900 00	
McQuitty, M.	6,300 00	
McRae, F. R. (June 30)	3,120 00	
Meilleur, R. N.	3,300 00	
Mickie, J. B. A.	3,960 00	

	Salary rate	Travelling expenses
Montreal—*Continued*		
Mollett, R. J.	3,660 00	
Monty, C. E. N.	3,060 00	
Morin, R. B.	3,060 00	
Morton, A. C. (June 30)	3,300 00	
Moulding, W.	3,060 00	
Mulcair, F.	3,060 00	715 34
Murdock, W. G.	3,420 00	
Murphy, W. J.	3,060 00	
Murray, P. W.	3,000 00	
Neufeld, A. H.	5,280 00	
Nolin, J. N.	3,060 00	
North, W. H.	3,060 00	
Oneson, A. T.	3,060 00	
Ottiwell, A. V.	3,000 00	
Ouimet, A.	5,040 00	
Palmer, A. B.	3,060 00	
Paquin, J. H. E.	3,240 00	
Pascale, A. L.	3,060 00	
Patenaude, E.	4,740 00	
Payette, J. M.	5,340 00	
Peck, C. A. (June 30)	3,300 00	
Perreault, W. J.	3,960 00	
Perron, J. L.	4,800 00	
Plouffe, L. L.	4,740 00	
Poole, J. B. (Sept. 30)	3,780 00	
Pouliot, J. L.	4,500 00	
Prefontaine, F. E.	3,060 00	
Prevost, P. L.	3,240 00	
Rand, C. G. (June 30)	3,300 00	
Reid, G. O.	3,360 00	
Rothwell, J. C.	6,600 00	
Roy, J. (June 30)	3,660 00	
Schneiderman, C. (June 30)	3,300 00	
Schnyder, K.	3,180 00	
Segall, S. (June 30)	3,300 00	
Shaw, J. W. R.	3,840 00	
Smeall, G. J.	3,060 00	
Smith, J. K.	3,060 00	
Smith, J. R. (June 30)	3,300 00	
Stanford, R. L. (June 30)	3,120 00	
Starkey, D. H.	8,400 00	1,009 81
Stephens, S.	3,240 00	
Stiles, E. J.	3,060 00	
Stone, S.	3,240 00	
Sweezey, E. A.	3,300 00	
Symons, R. H.	3,060 00	
Taillefer, R. E.	3,240 00	
Taylor, A.	3,060 00	
Temple, A. D.	6,600 00	
Thibault, M. A.	5,340 00	
Thibodeau, G. H.	3,060 00	
Thompson, A. E.	6,000 00	
Trepanier, L. E.	3,480 00	1,070 30
Turcot, E. A. (June 30)	5,040 00	

	Salary rate	Travelling expenses
Montreal—*Concluded*		
Vachon, L. R. J.	3,240 00	
Valade, L. R.	3,240 00	3,096 12
Vallerand, M. A.	3,240 00	1,407 75
Watson, D. R.	3,300 00	
Webb, V. M. C.	3,060 00	
Welch, E. R.	3,060 00	
Westwick, F. C.	3,060 00	
Whittaker, G.	3,240 00	
Williams, E. A.	3,060 00	
Ottawa:		
Megloughlin, W. B. (District Administrator)	5,280 00	
Amyot, F.	3,240 00	
Armstrong, J. C.	5,340 00	
Ballantyne, W. H. (Apr. 20)	4,920 00	
Beasley, J.	3,000 00	
Brown, L. W.	6,300 00	
Cairns, R. M.	5,340 00	
Churchward, S. G.	4,380 00	
Clayton, A. B.	4,080 00	
Dallamore, V. H. (Sept. 13)	3,120 00	
Dehler, J. H.	3,060 00	
Dickie, A. E.	3,660 00	
Edmison, E. R.	5,340 00	
Ellis, R. A.	3,240 00	
Flegg, R. F.	5,400 00	
Fox, B. G.	3,060 00	
Fraser, J. P.	3,120 00	
Graham, M. D.	5,100 00	
Graves, H. C. (July 31)	3,720 00	
Holley, T. G.	3,600 00	
Hollinsworth, J. S.	3,960 00	
Howard, M. J.	4,740 00	
Jackson, H. J. (Oct. 15)	3,240 00	
Jacques, F. A.	3,420 00	
Johanneson, F. S.	3,120 00	
Joynt, W. G.	5,340 00	
Juvet, C. S.	3,000 00	
Keating, M. A.	3,240 00	
Knott, W. G. (Mar. 31)	3,840 00	
Laidlaw, R. G.	4,980 00	
Lapierre, A.	3,000 00	807 98
Larocque, J. L. H.	3,060 00	
Laws, R. B.	3,240 00	
Lemoine, M. O. (June 30)	3,300 00	
Lindsay, R. G.	3,060 00	
Logan, F. L.	3,240 00	
MacGillvray, G. S.	4,080 00	
MacIsaac, J. A.	4,080 00	
Malloch, N. C. (May 16)	3,000 00	
Marshall, E. (May 31)	4,080 00	
McKinley, F. A.	4,080 00	
Miller, W. T.	3,600 00	
Miskelly, F. G.	3,060 00	
Mossington, H. R.	3,240 00	

	Salary rate	Travelling expenses
Ottawa—*Concluded*		
Myles, W. M.	4,800 00	
Nicol, J. I. (Aug. 31)	3,240 00	
Pedley, W. H.	5,700 00	
Phillips, F. S. (July 31)	3,480 00	
Rogers, C. J.	5,340 00	
Rosser, G. L. (Jan. 22)	3,120 00	
Rowe, D. F.	4,080 00	
Scott, O. V.	4,740 00	
Smith, C. L.	3,540 00	
Smith, T. C.	4,500 00	
Smith, W. H.	5,340 00	
Tighe, J. T.	3,060 00	
Victor, M. B. (July 31)	3,660 00	
Walton, G. M. (July 31)	3,060 00	
Young, J. K. C.	3,900 00	
Kingston:		
Abraham, R. W. K. (District Administrator)	5,100 00	
Baker, J. E.	5,340 00	
Beresford, I.	3,060 00	2,127 81
Bird, E. S.	5,700 00	
Boyd, A. A.	5,340 00	
Burleigh, H. C.	4,740 00	
Burrows, A. B.	3,180 00	
Cliffe, R. J.	3,060 00	
Douglas, G. S.	3,060 00	794 92
Drew, N.	3,180 00	1,580 57
Edie, D. R. (Sept. 30)	3,240 00	
Floyd, T. H. (Sept. 30)	3,000 00	
Gage, N. S.	4,800 00	
Gibson, J. E. (June 30)	3,660 00	
Hercus, C. M. (Mar. 31)	3,060 00	
Higgins, W. H.	3,240 00	
Hodgins, R. C.	3,060 00	
Hurley, F. H.	3,120 00	1,165 82
Keir, J. J.	3,240 00	
Loranger, J. J. De G.	3,180 00	
Maloney, W. L.	3,060 00	
Marshall, D. H.	4,080 00	534 43
McLean, B. M.	3,780 00	
Milne, K. W. (Aug. 21)	4,500 00	
Powell, W. E.	3,420 00	
Reid, F. L.	5,340 00	
Ross, J. A. (Apr. 30)	4,080 00	
Selby, H. R.	3,300 00	
Skinner, W. E. (Aug. 21)	3,480 00	
Sorby, L. C. B.	3,180 00	
Sparling, E.	3,600 00	729 09
Stephenson, J. C.	3,180 00	591 50
Van Luven, O.	5,340 00	
Wiseman, C. R.	3,900 00	529 60

	Salary rate	Travelling expenses
Toronto:		
DeGuerre, H. W. (District Administrator)	7,200 00	695 33
Adams, H. R.	5,100 00	
Algar, J. R.	3,060 00	
Algie, E. H.	3,180 00	
Anderson, J. D.	4,260 00	
Anglin, G. C. (Apr. 14)	6,600 00	
Arbuthnot, H. S.	3,060 00	
Armstrong, R. J. W.	3,240 00	
Arthurs, R. G. S. (June 30)	3,900 00	
Avis, F. G.	3,060 00	
Ayres, F.	3,060 00	
Baillie, W.	6,900 00	
Ballard, W. E.	3,060 00	
Barnet, J. D.	4,800 00	
Bassingthwaite, M. F.	3,180 00	
Beardmore, A. L.	3,060 00	
Bell, E. G.	5,340 00	
Bennett, D. L.	3,240 00	
Blanchard, A. J.	6,600 00†	
Boccius, C. S.	3,780 00	
Boothroyd, W. E.	4,320 00	
Boulding, C. R.	5,340 00	
Bradley, R. M.	5,700 00	
Bradley, W. R.	3,420 00	
Bromley, A. J.	5,340 00	
Brown, C. A.	3,060 00	
Brown, F. E.	3,240 00	
Bryan, B. G.	4,740 00	
Burke, D. T.	9,000 00†	550 98
Burnett, W. W.	3,000 00	
Butson, F. W.	4,200 00	
Butt, E. G.	4,740 00	
Cahoon, E. B. (Dec. 31)	4,500 00	
Cain, M. C.	5,340 00	
Caley, H. F.	3,000 00	720 45
Campbell, D. M.	6,600 00	
Campbell, G. N.	3,000 00	
Carls, J. C.	3,060 00	
Carpenter, F. I.	4,020 00	
Carter, H. H.	3,060 00	
Catto, J. A.	3,780 00	
Cawthorpe, J. G.	3,540 00	
Charlton, F. G.	3,360 00	
Clinckett, F. R. (June 30)	3,420 00	
Cockbain, F. W.	3,060 00	
Conway, H. R.	4,800 00	
Cook, M. W. (June 30)	3,000 00	
Coward, G. S. (Apr. 30)	3,120 00	
Crawford, M. C.	3,060 00	
Creed, E. M.	3,600 00	
Crossley, C. J.	3,900 00	
Currier, T. E. (June 30)	3,300 00	
Dale, G. M.	6,900 00	
Dales, C. W.	5,340 00	
Dawson, B.	3,900 00	728 48
Debrisay, A. M.	3,000 00	789 85
Devitt, G. W. (July 2)	3,120 00	
Devlin, W.	3,060 00	

	Salary rate	Travelling expenses
Toronto—*Continued*		
Dickson, J. R.	3,060 00	
Doughty, H. D. N. (Mar. 4)	3,240 00	
Duff, J. H.	5,640 00†	
Eby, B. S.	3,660 00	
Eccleston, W. M.	5,700 00	
Edward, C. A.	3,060 00	
Elkerton, F. J.	4,980 00	
English, J.	3,360 00	
Evans, A. E.	3,060 00	
Ferguson, J. G.	6,000 00	
Findlay, D. G.	4,740 00	
Findlayson, D. R.	5,340 00	
Fleming, H. R.	3,300 00	
Fowler, J. R. (June 30)	3,300 00	
Fradley, A.	3,180 00	
Fraser, E. W.	3,000 00	
Fraser, J. Y.	3,000 00	
Frost, R.	3,120 00	
Gadsby, A. E.	3,060 00	
Gammell, J. B.	3,240 00	
Goldberg, L. (June 30).	3,300 00	
Gordon, D. A.	3,060 00	
Gordon, E. S.	3,540 00	
Gordon, M. K.	5,340 00	
Goulding, F. E.	3,540 00	
Graham, L. M.	3,060 00	
Greenwell, W. E.	3,000 00	
Gregory, E. R.	3,060 00	
Griffin, B. M.	5,340 00	
Grimshaw, C. M. I. (Mar. 31)	3,900 00	
Hall, F.	3,420 00	
Hall, J. G. (June 30)	3,420 00	
Hare, M. K. C.	3,060 00	
Harvie, R. M.	5,340 00	
Heard, K. M.	4,260 00	
Hemmings, W.	3,060 00	
Herbert, H. M.	3,060 00	
Heywood, S.	3,060 00	
Hicks, G.	3,120 00	
Hider, W. F. (Nov. 30)	3,240 00	
Hill, R. H.	3,240 00	
Hillary, N. L.	5,880 00	
Hollis, K. E.	6,900 00	
Holloway, R. D.	3,480 00	
Holmes, S. J. (June 30)	4,500 00	
Honey, E. M.	5,340 00	
Hounsom, A. E.	3,720 00	
Hughes, R. W. (Feb. 11)	4,560 00	
Hunter, G. A.	3,060 00	
Hunter, G. I. (Mar. 31)	3,240 00	
Irwin, O. R.	4,140 00	
Irwin, R. T.	3,240 00	
Jackson, H.	3,060 00	
Jellicoe, T.	3,600 00	
Jeune, W. E.	3,060 00	
Johns, W. H.	3,060 00	
Johnson, J. M.	3,600 00	
Johnston, A.	3,180 00	
Johnston, W.	3,060 00	
Jones, F. K.	3,300 00	
Jones, W. F. (Apr. 30)	3,300 00	
Jousse, A. T.	5,340 00	

	Salary rate	Travelling expenses
Toronto—*Continued*		
Keevil, R. F.	5,340 00	
Kenny, R. Y.	5,340 00	
Kent, D. L.	3,360 00	
Kidd, E. E.	3,480 00	
Knight, C. N.	3,720 00	
Lambert, S. E. (Feb. 5)	3,000 00	
Landriau, F. A.	4,740 00	
Larkin, J. M.	3,120 00	
Lawrence, M. F.	3,240 00	
Lawson, G. A.	6,000 00	919 95*
Le Masurier, H. E.	5,040 00	
Lindsey, C. B.	3,420 00	
Little, O. J. S.	6,300 00	
Lomax, E. M.	3,060 00	
MacDonald, J. M.	3,240 00	
MacGregor, A. E.	4,380 00	
MacKey, W. J.	3,600 00	
MacMillan, A.	3,000 00	
MacNeill, C. H.	5,340 00	
Marsh, O. W.	3,060 00	
Mason, J. A.	3,060 00	
Matheson, A. H.	3,060 00	
Mathews, E.	3,060 00	
Maynard, S. J.	3,660 00	
McCann, H. J.	5,340 00	
McCarthy, C.	3,060 00	
McCarthy, D. D. (May 30)	3,300 00	
McCrimmon, W. L.	3,060 00	
McDonald, J. W.	4,800 00	
McGinnis, C. N.	3,060 00	
McLachlan, H. T.	4,800 00	
McNaughton, D. E.	3,360 00	
McNeill, E. (May 7)	4,500 00	
McRae, G. W.	5,040 00	
Mercer, J. S.	3,060 00	
Merritt, J. W.	5,340 00	
Mickleborough, K. M. (June 30)	3,300 00	
Midwinter, J. C.	3,060 00	
Mills, J. D.	6,900 00	
Montague, W. H.	4,620 00	
Moore, C. W.	3,420 00	
Morrison, L. B.	3,240 00	
Morrow, J. B. K.	3,240 00	2,373 17
Mountain, H. R.	3,600 00	
Neil, R. H.	3,900 00	
Nettleton, J. M.	6,000 00	
Nicks, S. G.	3,000 00	
Norwich, A. C.	6,300 00	
Olsen, S. G.	3,300 00	
Page, N. A.	4,980 00	
Park, A. M. (June 30)	3,120 00	
Parker, C. W. (June 30)	3,060 00	
Parsons, H. M.	3,120 00	
Paterson, J. F.	6,900 00	
Pearson, J. D.	3,240 00	
Peterson, C. P.	3,120 00	
Plummer, J. O.	3,900 00	
Pope, C. A.	3,660 00	
Powell, M. (Jan. 15)	3,240 00	
Price, H. J.	3,060 00	
Rae, C. A.	7,200 00	
Rae, J. M. (June 30)	3,900 00	
Ramsden, F. C.	3,120 00	532 70
Ranney, J. J. (Sept. 22)	3,120 00	
Reid, J. K.	3,240 00	1,124 30
Renwick, M. T.	3,000 00	
Richard, A. E.	3,060 00	
Rider, R. C.	5,340 00	
Roach, R. S.	3,120 00	
Robertson, E. C. G.	3,060 00	559 17
Roger, A. T.	5,340 00	
Rogers, E. T.	3,060 00	
Ross, M.	6,000 00	
Ruwald, H. E.	3,060 00	
Ryan, P. A. (June 30)	3,300 00	
Sansone, M. A.	3,240 00	
Searle, M. A.	4,500 00	
Seymour, B. A. (July 22)	3,300 00	
Shannon, R. M.	3,060 00	
Shapley, J. M.	5,640 00	
Shirton, G. K.	4,740 00	
Shouldice, V. W.	3,600 00	
Silversides, J. L. (June 30)	3,300 00	
Simmons, N. W.	3,660 00	
Sims, H. A. (June 30)	3,300 00	
Sitwell, S. L. H.	3,060 00	
Sivell, F. S.	3,180 00	
Skeaff, J. M.	3,240 00	
Slade, H. C. (June 30)	3,300 00	
Sparks, H. S.	4,140 00	
Sparks, W. E. L.	5,340 00	
Spencer, A. F.	3,660 00	
Stagg, A. C.	3,240 00	
Stewart, D. W. (Apr. 12)	4,500 00	
Stewart, E. A.	4,800 00	
Stewart, T. H.	3,000 00	
Stone, A.	3,060 00	
Straiton, R. C.	3,240 00	
Strebig, D. L. M.	4,740 00	
Stroud, P.	3,060 00	
Sutton, I.	5,700 00	
Taylor, C. A. (July 11)	4,500 00	
Taylor, F. C.	3,180 00	
Taylor, H. J.	3,060 00	
Taylor, W. R.	3,060 00	
Thomas, B. H.	3,240 00	
Thomas, J. A. (Dec. 31)	3,000 00	
Thomas, R. A. (Dec. 4)	4,440 00	
Tuthill, J. C.	3,660 00	
Van Nostrand, F. H.	6,900 00	
Varley, J. H.	3,060 00	
Wager, J. W.	3,060 00	
Watson, H. E.	3,000 00	
Weir, E. A.	3,780 00	
Welton, H. N.	4,380 00	
West, W. S.	3,060 00	
Whipple, H. M.	3,420 00	
Whitten, A. R.	4,200 00	
Wilson, T. S. (June 30)	3,300 00	
Wood, J. H.	3,000 00	
Wood, P. S.	4,020 00	
Wright, W. F.	3,960 00	
Wynn, G. E.	3,060 00	

	Salary rate	Travelling expenses
Hamilton:		
Bryers, B. H. (District Administrator)	5,100 00	
Arrell, G. L. (May 22)	3,240 00	
Banting, A. D.	3,360 00	
Barron, J. H. (Aug. 30)	3,360 00	
Buchanan, T. M.	3,240 00	924 53
Ellis, W. (Mar. 31)	3,120 00	737 41
Forsyth, D. A.	4,740 00	
Fraser, J.	3,060 00	
Gartshore, J. B.	3,540 00	
Gibson, M. J.	5,700 00	
Gillrie, R. B.	5,340 00	
Gladman, M. F.	4,260 00	
Godard, W. R.	4,800 00	
Hamilton, J.	3,060 00	
Hunter, G. M.	3,060 00	
Leavitt, H. R.	3,780 00	
Lowrey, J. A.	3,060 00	
McMurray, J. A.	3,420 00	
Melling, L.	3,060 00	
Montague, W. H. (Aug. 31)	4,260 00	
Northover, H. W. (July 26)	3,120 00	
O'Connell, J. M.	3,060 00	
Ratcliffe, C. J.	3,120 00	905 29
Roderick, J. H.	4,740 00	
Saville, H.	4,140 00	
Scott, D. S.	3,660 00	
Shrum, L. K.	3,360 00	
Steel, H. W. (July 31)	3,960 00	
Thompson, R.	3,180 00	
Thomson, W. H. B.	3,660 00	
Tyrell, W. C.	3,240 00	
Wilcocks, L. C.	3,240 00	
Wilson, A. K.	4,020 00	
Winegard, A. R.	3,060 00	
Woods, W. J. (Dec. 21)	3,240 00	
Yeates, A. M.	5,100 00	
North Bay:		
Elliott, O. C. (District Administrator)	5,100 00	726 36
Armstrong, W. F. (June 30)	4,740 00	
Beck, R. M.	3,060 00	
Carleton, R. V.	3,060 00	
Cowie, G. A.	5,220 00	
Crawford, A. S.	3,060 00	
Cullen, C. R.	3,540 00	910 41
Ettles, I. M.	3,060 00	
Follis, G. S.	3,120 00	949 27
Larrick, M. P.	3,240 00	1,479 70
Lindsay, A. F. M.	3,060 00	
Malone, A. F.	3,840 00	
McKee, M. R.	3,180 00	
Pettapiece, A. S.	4,080 00	
Procunier, C. W.	5,340 00	
Rapple, R. E.	3,660 00	
Russell, J. C. (June 30)	3,120 00	
Smith, R. H.	3,780 00	
Stockley, F. G.	3,600 00	652 38
Young, J. F. (June 30)	3,120 00	

	Salary rate	Travelling expenses
London:		
Harris, W. E. (District Administrator)	6,300 00	
Aberhart, W. R.	5,700 00	
Allison, W. L.	3,060 00	
Armstrong, E. C.	4,740 00	
Armstrong, W. W.	3,120 00	1,406 89
Atkinson, S. E.	3,120 00	1,250 46
Baker, C. E.	3,300 00	
Balfour, J. D. (July 22)	6,300 00	
Bateson, F. R.	5,340 00	
Bell, C. G.	5,100 00	
Bentley, W. A.	3,060 00	
Blair, J. F.	5,340 00	
Brown, G. H.	4,500 00	
Bruce, G. N.	4,740 00	
Buck, H.	6,000 00	
Bugg, W. J. F.	4,980 00	
Butler, R. E.	3,660 00	
Campbell, J. A. M.	4,740 00	
Campbell, P. S.	3,060 00	
Canfield, J. H. O. (June 30)	3,120 00	
Carling, I. I.	3,060 00	
Carmichael, L. D.	4,800 00	
Carr, L. A. (May 31)	6,000 00	
Carscallen, H. B.	6,000 00	
Chalmers, H. A.	3,000 00	
Chesham, E. N.	3,660 00	
Cline, C. W.	3,000 00	
Cocks, H. F. C.	3,240 00	
Cramer, R. W. I.	4,980 00	
Crampton, H. R.	4,020 00	
Crawford, O. W. E.	3,960 00	525 57
Crooks, H. D. C. (Jan. 31)	3,120 00	
Cross, W. D. S.	6,000 00	
Crouch, R. B.	3,420 00	
Curtis, C. F.	4,800 00	
Davis, H. B.	3,420 00	
Davis, H. P.	3,480 00	
De Beaupre, E. J.	4,740 00	
Donaldson, C. Y.	3,420 00	
Doohan, W. P.	3,420 00	
Erskine, N. R.	3,240 00	
Ferguson, W. R.	3,240 00	
Fry, W. R.	5,640 00	
Gear, W. W.	3,060 00	
Glass, L. G.	3,120 00	
Goddard, E. S.	7,200 00	
Goldston, R. G.	3,120 00	
Gordon, M. L.	3,300 00	
Graham, A. M.	3,060 00	
Green, G.	3,060 00	
Gregory, A. W.	5,340 00	
Greig, G. A.	3,060 00	
Guyatt, B. L.	6,300 00	
Hadwin, H. S.	3,240 00	
Hatton, P. F.	3,060 00	
Haylett, A. D.	3,540 00	795 26
Hennessay, J. L.	3,000 00	
Hills, J. A.	3,120 00	869 43
Hitchins, W. E.	3,060 00	
Hussey, W. E.	3,060 00	

	Salary rate	Travelling expenses
London—*Concluded*		
Irvine, H. J.	4,740 00	
Johnson, G. H.	3,360 00	
Keeley, C. D. (June 30)	3,300 00	
Knox, H. C. (June 30)	3,300 00	
Laing, W. O.	4,800 00	
Latchford, L. G.	3,960 00	
Lea, H.	3,360 00	542 37
LeBas, M. G.	3,240 00	
Leitch, R. W.	3,060 00	
MacKenzie, K. A.	3,600 00	
MacLennan, D. G. (Sept. 30)	3,120 00	
MacLeod, C.	6,300 00	1,279 94
MacMahon, H. B.	3,240 00	
Maitland, W. C.	3,060 00	629 75
Mann, A. E.	3,060 00	
McArthur, G. C.	3,000 00	
McKercher, A. E.	6,000 00	
McKone, B.	5,340 00	
McLaren, M. M.	3,600 00	
McLean, W. J.	5,340 00	
McLeod, T. R.	5,340 00	
Menzies, D. K.	3,300 00	
Metcalfe, E. V.	6,300 00	
Montgomery, D. R.	3,120 00	
Morrow, R. T.	3,660 00	
Neff, M. J.	3,480 00	
Nelson, F. H.	5,340 00	
Nolan, J. W.	3,420 00	
Norry, H. T.	6,000 00	
Pilkey, J. H.	5,340 00	
Potter, P. R.	3,840 00	
Prior, H. O.	3,060 00	
Radway, F. S.	4,620 00	
Roach, F. M. (Nov. 16)	3,000 00	
Rogers, K. F.	4,740 00	
Rogers, S. O.	6,000 00	
Rose, J. A.	3,060 00	
Scandrett, W. L.	3,300 00	
Scratch, N. W. (June 30)	3,300 00	
Sharp, J. D.	3,240 00	1,169 25
Shepperd, J. W.	3,060 00	
Shoebottom, A. R.	3,060 00	
Stephens, R. W.	5,100 00	
Stewart, M. C. I.	3,000 00	
Strickland, C. H.	3,240 00	
Thomson, H. W.	3,120 00	781 94
Todd, A. P. (Apr. 6)	3,000 00	
Towers, T. L. (Sept. 25)	5,400 00	
Turnbull, A.	5,700 00	
Turnbull, A. S.	3,060 00	
Turnbull, W. L.	3,360 00	707 06
Turner, R. A. H. (Aug. 31)	3,240 00	
Warden, R. W.	3,060 00	
White, H. C.	3,780 00	
White, W. G.	3,960 00	
Williams, J.	3,060 00	
Wilson, D. A.	3,060 00	
Woolatt, R. M.	3,420 00	
Winnipeg:		
Greer, R. F. T. (District Administrator)	6,300 00	
Ainley, L. T. (Aug. 28)	5,040 00	
Alderdice, S. J.	3,120 00	1,089 52
Anderson, G. C.	4,740 00	
Anderson, J.	5,340 00	
Arnold, W. J.	5,340 00	
August, W. H.	4,320 00	
Austmann, K. J.	5,640 00	
Bailey, B. A.	3,060 00	
Barton, I. M.	3,060 00	
Beckstead, J. L. (June 30)	3,900 00	
Beer, L.	3,060 00	
Bell, P. G.	6,600 00	
Bennett, L. G.	3,180 00	
Bennett, W. J.	5,400 00	
Bottomley, H. W. (June 30)	3,300 00	
Brewer, O. (Sept. 30)	4,560 00	
Brooks, M. V.	3,240 00	
Brygider, A.	3,000 00	
Buchanan, G. A.	5,340 00	
Campbell, E. A.	4,740 00	
Capel, R. F.	3,240 00	
Clarke, K. P.	3,060 00	
Cooke, A. W. (Jan. 31)	3,480 00	
Cormack, G. W.	3,180 00	
Crane, C. E.	3,240 00	
Croxford, V. K. (Aug. 31)	3,120 00	
Davis, H. N. C.	3,060 00	
Depencier, C. E.	3,480 00	1,003 72
Dodds, F. W. F.	3,000 00	
Doern, R. S. L.	3,900 00	
Dudley, G. F.	3,240 00	
Dunlop, W. R.	6,000 00	
Edmison, J. N. (Aug. 2)	3,300 00	
Elliott, W. A. (Oct. 15)	3,120 00	
Ellis, H. E.	3,240 00	
Francis, H. S.	3,060 00	
Fraser, W. B. (Jan. 20)	3,240 00	
Fryer, G. E.	4,980 00	
Funnell, R. H.	3,780 00	
Gee, E. M. (Oct. 16)	4,500 00	
Green, R. T.	5,340 00	
Grose, G. A.	3,060 00	
Haines, F. P.	4,260 00	
Harris, W. C.	3,180 00	1,499 19
Hayter, F. W.	5,580 00	
Heald, C. W.	3,060 00	
Homick, A. M.	4,980 00	
Hopkins, A. E.	3,060 00	
Hough, J. G.	3,060 00	
Houston, C. A.	3,180 00	
Howarth, J. C. (June 30)	3,300 00	
Howes, E. W. M. (June 30)	3,300 00	
Hurley, P. R.	3,600 00	

	Salary rate	Travelling expenses
Winnipeg—*Continued*		
Johnson, F. J.	3,240 00	
Johnson, P.	3,000 00	
Jones, K. M.	3,600 00	
Kellar, A.	3,060 00	
Knox, H. D.	3,180 00	
Kobrinsky, M. T. (Oct. 3)	4,500 00	
Laidlaw, A. F.	3,240 00	1,039 59
Lamont, J. L. (Mar. 11)	5,700 00	
Little, W. A.	3,480 00	
Lovelace, S. E.	3,240 00	
MacDonald, L. A.	3,000 00	
MacDougall, J. T. (June 30)	3,300 00	
MacPherson, J. T.	3,360 00	
Manson, F. J.	3,120 00	
Marner, M. H.	3,060 00	
Masterman, L. A.	4,080 00	
Matas, J.	5,640 00	
McCullough, D. W. (Apr. 30)	3,300 00	
McGarvin, F. G. (July 24)	3,720 00	
McGuire, W. B. R.	3,060 00	
McKay, W. A. (Oct. 15)	3,120 00	
McKenty, V. J.	5,880 00	
McMillan, D. B.	4,800 00	
McMurphy, J. A. (Sept. 8)	3,120 00	
McQuaid, G. D. (Aug. 2)	6,600 00	
McVittie, H. G.	3,060 00	
Mobberly, J. H.	3,060 00	
Morrison, L. C.	3,660 00	
Moss, C. H. H.	3,300 00	
Muddeman, S. T.	3,540 00	590 85
Musgrove, W. M.	6,600 00	
Nicholson, J. R. W.	5,340 00	
Nicolay, C. N.	3,060 00	
Oatway, R. D. (July 6)	3,300 00	
O'Connell, J. F.	3,060 00	
Paterson, J. O. (Mar. 31)	4,440 00	
Patterson, J. G.	3,240 00	
Perry, L. J.	3,300 00	
Plumer, R. F. (May 31)	3,300 00	
Pugh, M. C. K.	3,180 00	
Richardson, W. B.	3,780 00	
Robertson, R. S.	4,020 00	
Roe, J. M.	3,000 00	
Rumball, W. G.	4,080 00	
Rushforth, N. R.	3,060 00	
Sangster, E. M.	3,540 00	
Schoenau, K. (June 30)	3,240 00	
Sharpe, R. A.	3,120 00	
Simm, J.	3,060 00	
Small, D. S.	3,300 00	
Smith, H. A. (Aug. 21)	3,600 00	
Smith, R. A.	3,300 00	
Snider, N. W.	5,220 00	
Sommerville, A. N.	5,700 00	
Spencer, C. A.	3,060 00	
Stevens, J. L.	3,060 00	552 83
Winnipeg—*Concluded*		
Stirling, J. T.	4,740 00	
Talbot, E. R.	3,060 00	
Thompson, R.	3,000 00	
Thomson, J.	3,060 00	
Tomlinson, W.	3,060 00	
Torrance, P. V.	3,240 00	
Tucker, C. L.	4,740 00	
Tufford, W. H. (Apr. 30)	3,420 00	
Turner, H. R.	3,240 00	
Van Raes, T. J.	3,060 00	
Walton, F. C. A. (Nov. 22)	4,680 00	
Watt, J. A.	3,180 00	
Waugh, G. A. (June 30)	3,300 00	
Whelpley, E. H.	5,580 00	
White, D.	3,420 00	
White, H. E. (June 30)	3,300 00	
Williams, T. H.	6,900 00	
Wilson, H. L.	3,360 00	
Wilson, W. H.	3,060 00	
Winram, R. G. (June 30)	3,900 00	
Yetman, A. H.	4,500 00	
Young, F. A. (Aug. 5)	5,100 00	
Regina:		
Little, F. C. (District Administrator)	5,400 00	1,005 74
Adams, N. A. (Apr. 30)	3,120 00	
Allardyce, S. L. G.	3,180 00	
Baird, J. G.	3,240 00	
Bates, H. F. R.	3,060 00	
Beattie, C. N.	3,060 00	
Cameron, J.	3,420 00	
Campbell, G. J.	3,000 00	
Crane, G. L.	5,580 00	
Edmundson, P. A. (Nov. 22)	3,120 00	756 16
Ellis, J.	4,380 00	
Evoy, H. E.	3,060 00	
Fraser, W. R. (Sept. 20)	5,100 00	
Greer, T. E.	3,900 00	
Gunn, B. S.	3,240 00	
Hopkins, J. R.	4,080 00	
Joynt, W. D.	3,060 00	
Kerr, H. R.	5,340 00	
Lamont, R. D.	3,060 00	
Le Drew, R. B.	3,180 00	
Lennan, C. R.	4,080 00	
MacDonald, D. S.	3,060 00	
MacKinnon, A. G.	4,320 00	
Manderson, F. M.	3,060 00	
Mason, E. B.	3,060 00	
Millington, T. J.	3,060 00	
Mintz, A. (Apr. 30)	4,080 00	
Scott, C. A.	4,080 00	
Short, R. P.	3,660 00	
Smith, H. E.	4,800 00	
Stockall, E. J.	3,240 00	
Stuart, D. G.	3,660 00	
Vogel, C. A.	3,600 00	
Wood, R. J.	3,240 00	836 33
Wright, J. G.	5,340 00	

	Salary rate	Travelling expenses
Saskatoon:		
Klaehn, P. C. (District Administrator)	5,100 00	1,031 87
Anderson, J. H.	3,060 00	
Baillie, J.	3,060 00	
Berridge, A.	3,060 00	
Calneck, J. M.	3,480 00	
Clark, V. A.	5,040 00	
Cole, H. G. S.	3,240 00	
Creighton, D. S.	5,340 00	
Edwards, W.	3,420 00	
Forrester, G. A. (Dec. 20)	3,240 00	
Hicks, W. H.	4,740 00	
Jansen, W. W.	3,120 00	
Jones, H. P. H.	3,600 00	
MacGillivray, R. R.	4,080 00	
MacLean, M. I.	3,900 00	
McGregor, J. B.	5,700 00	
McRae, E. A. (Oct. 31)	3,600 00	
McRae, J. E. (July 21)	3,420 00	
Moore, J. H.	5,340 00	
Murray, F. S.	4,740 00	
Paterson, A. E. W.	3,060 00	
Pyett, H. K.	3,060 00	
Scott, R. M.	5,100 00	
Shephard, O. G. (July 31)	4,740 00	
Simpkins, J. C.	3,240 00	
Smith, G. H.	3,060 00	
Stark, E. J.	3,060 00	
Thompson, R. B. L.	3,000 00	
Tubb, C. S. T.	3,600 00	
Van Slyck, E. B.	3,060 00	608 12
Wright, R. J. (Sept. 7)	3,120 00	
Calgary:		
Sutton, J. (District Administrator)	5,400 00	
Aitken, W.	3,060 00	
Anderson, J. O.	6,000 00	
Belkin, A.	4,740 00	
Bishop, A. (Apr. 13)	3,000 00	
Bureau, G. W.	3,720 00	
Cameron, M. G. P. (June 30)	3,660 00	
Campbell, A. L.	3,240 00	
Carnat, M.	6,000 00	
Chapman, L. H. (Mar. 31)	3,480 00	
Clark, A. P. C.	6,300 00	
Clark, J. B.	3,540 00	
Cochrane, C. K.	3,240 00	
Cook, B. L. (Aug. 31)	3,240 00	
Coward, G. L. (May 31)	3,120 00	
Ewens, G. M.	3,180 00	
Findlay, C. A.	5,700 00	
Fizzell, M. H. W. (July 25)	4,500 00	
Gardner, J. S.	6,000 00	
Goodwin, H. E.	3,000 00	
Griffiths, H. T.	3,180 00	
Groff, E. E.	5,340 00	
Hamilton, T. F.	3,540 00	
Hanna, G. W.	3,600 00	
Hannah, M. E.	3,060 00	
Calgary—*Concluded*		
Henderson, R. W.	3,060 00	
Hicks, R. A.	5,340 00	
Kirkbride, R. A. (July 1)	3,120 00	
MacDonald, N. S.	4,800 00	
MacQueen, D. G.	6,300 00	
Mathieson, L. (May 31)	3,480 00	
McDonald, D. A.	3,240 00	
McGowan, T. P.	5,340 00	
Milne, G.	3,120 00	
Moody, J. B.	3,060 00	
Morgan, D. W.	3,120 00	
Morgan, W. H.	3,000 00	
Mulloy, J. K.	5,700 00	
Nelle, S. B. (July 1)	3,120 00	
Nelson, C. L.	3,060 00	
Nickell, C. R.	3,180 00	
Norrington, A. H. (Aug. 15)	3,240 00	
Oldaker, G.	3,960 00	
Pow, R. E. (June 30)	3,300 00	
Reed, J. B.	3,240 00	
Salter, W. E.	3,060 00	
Scott, E. M.	3,660 00	
Secter, M. B.	4,740 00	
Shillington, R. N. W. (Aug. 22)	4,440 00	
Stewart, M. C.	3,300 00	
Strong, G. N. E.	3,240 00	
Stuart, D. D.	3,060 00	
Wakelyn, A.	3,960 00	
Ward, H. C.	3,060 00	
Webb, W. K.	4,080 00	
Weir, H. E.	3,360 00	
Whitelaw, W. T.	4,740 00	
Young, G. F.	4,740 00	
Edmonton:		
Proctor, J. W. (District Administrator)	5,400 00	882 85
Adamson, M. C. (Oct. 31)	5,700 00	
Addinell, W. E.	5,340 00	
Anderson, C. E.	5,700 00	
Brown, F. U.	3,300 00	
Clarke, W. J.	3,060 00	
Coghill, W. H.	3,060 00	
Connolly, C. F.	4,740 00	
Connors, M. J.	3,180 00	
Cromb, W. T.	4,080 00	
Day, E. W.	4,080 00	
Dean, A. E.	4,080 00	
Dorsey, J. B.	3,060 00	
Duggan, W. S.	3,360 00	
Furnell, J. R. (July 19)	3,240 00	
Goodwin, A. E.	3,060 00	
Graham, F.	3,060 00	
Greenberg, C.	5,340 00	
Hagerman, R. G.	3,060 00	
Hamilton, K. A.	6,600 00	
Hidson, A. J.	3,060 00	
Kennedy, A. D.	3,180 00	
Lane, H. N.	3,420 00	

	Salary rate	Travelling expenses
Edmonton—*Concluded*		
Madore, J. L.	3,060 00	
McLaren, W. R.	3,240 00	
Merryweather, R. H.	3,660 00	
Moreau, H. L.	3,240 00	
Murray, J. E. (June 15)	3,120 00	
Murray, W. H.	4,560 00	
Nicol, G.	3,240 00	
Pinnell, F. T.	4,380 00	
Ramsay, F. G.	5,700 00	
Rennie, G. H.	3,060 00	
Riskin, S.	4,620 00	
Robertson, A. L.	3,060 00	
Rose, C. I. E. (Feb. 28)	3,060 00	
Saunders, A. C.	3,120 00	
Scott, S. M.	5,340 00	
Simonson, C. O.	3,060 00	
Spaner, S.	5,700 00	
Starcher, G. P.	3,060 00	
Strong, R. G. (June 8)	3,120 00	
Summersgill, R. H.	3,360 00	
Turnock, F.	3,660 00	
Weder, C. H. (May 31)	3,300 00	
Wright, D. H. C.	3,060 00	
Vancouver:		
Roaf, W. G. H. (District Administrator)	7,200 00	
Adam, J. S.	4,140 00	
Adamson, T. N.	3,060 00	
Aikenhead, M. I.	3,060 00	
Aird, H.	4,500 00	
Angle, S. D. A. G.	3,000 00	
Badre, E. J. P. (June 30)	3,120 00	
Baker, S.	3,000 00	1,071 48
Bawlf, L. D.	3,420 00	
Bell, C. H. C.	5,340 00	
Bell, F. C.	5,700 00	
Bell, L. D.	3,120 00	
Bell, T. A. (Apr. 30)	3,900 00	
Bell, W. W.	5,340 00	
Bell-Irving, M.	3,600 00	
Berry, H.	3,000 00	
Bird, G. A.	5,340 00	
Blain, A.	3,180 00	
Blakeney, W. J.	4,740 00	
Boulter, W. L.	5,340 00	
Bradley, R. W.	5,340 00	
Braun, C. E.	3,060 00	
Brown, M. L.	3,480 00	
Bryson, L. E.	3,060 00	
Butler, A. A	3,480 00	
Butteris, H. L. M.	3,120 00	
Byrne, T. S.	3,240 00	
Cawker, C. A. M.	6,000 00	
Chambers, R. E.	3,060 00	
Child, J. C. (Jan. 15)	3,480 00	
Clarke, R. S. (July 12)	3,120 00	
Clerk, B. M.	5,040 00	
Cole, L. N.	3,060 00	
Congdon, W. R.	3,660 00	
Cornish, A. L.	5,700 00	
Coughlin, L. M.	5,040 00	

	Salary rate	Travelling expenses
Vancouver—*Continued*		
Coverton, C. C. (June 30)	3,900 00	
Cox, A.	4,380 00	
Coy, F. E.	5,700 00	
Curry, B. H. G. (July 20)	3,660 00	
Davis, D. W.	3,240 00	
Davis, E. W.	4,020 00	
Dawson, J. T.	5,340 00	
Dean, H. M.	3,300 00	
Dobbie, A. G.	3,060 00	
Dougherty, F. D. E. B.	3,060 00	
Dowds, J. C.	3,060 00	
Drage, E. G.	3,660 00	
Duncan, M. E.	3,060 00	
Edmison, J. N.	4,140 00	
Fenwick, J. B. (June 30)	3,120 00	
Ferrie, C. C.	3,120 00	
Forbes, J. M.	3,000 00	
Forster, K. B.	3,900 00	
Franklin, T. F.	3,060 00	
Freudeger, R.	3,000 00	
Gamble, C. S.	5,400 00	
Gooch, N. S.	3,060 00	
Grant, W. G.	3,420 00	
Griffiths, M. E. (Aug. 21)	3,900 00	
Griggs, W. A.	3,840 00	
Gunn, W. R. L.	6,600 00	1,213 56
Hadley, W. A. R.	3,060 00	
Hall, W. M.	6,300 00	
Harrison, G. E.	3,060 00	
Hodson, R.	3,600 00	
Horsfield, R. E.	3,900 00	
Hutton, G. H.	6,900 00	
Jackes, H. L.	6,000 00	
Johnson, J. D.	5,040 00	
Johnstone, D. W.	6,300 00	
Jones, E. F.	3,420 00	
Knight, A. E.	3,060 00	
Koch, A.	3,960 00	
Laing, J. W.	5,880 00	
Langston, K. W.	6,000 00	
Large, J. L. R.	3,240 00	
Leigh, N. A.	3,060 00	612 78
Levien, E. D. W. (Apr. 3)	3,000 00	
Linington, F. W.	3,240 00	
Livingstone, A. G. (June 15)	3,720 00	
Lord, F. M.	3,120 00	
Loveridge, P. H.	3,060 00	
Lowe, R. H.	3,600 00	
MacKinnon, C. D.	3,600 00	
MacLaren, R. D.	4,740 00	
MacLean, C. G. G.	5,340 00	
Mahon, G. S.	4,080 00	
Malabar, R. F.	3,240 00	
Matheson, J. P.	4,140 00	
Mayzes, S. J.	3,060 00	
McFarlane, A. (Aug. 21)	3,000 00	
McKay, J. G.	4,020 00	
McKenna, L. B.	4,980 00	

	Salary rate	Travelling expenses
Vancouver—*Continued*		
McKenty, T. J.	3,060 00	
McKenzie, W.	3,360 00	
Mess, C. B.	5,040 00	
Miller, J. M.	5,340 00	
Miller, R. L.	4,980 00	
Minorgan, G. A.	5,700 00	
Mourant, A. E.	3,060 00	
Muir, A.	3,060 00	
Newson, D. F.	3,060 00	
Northfield, J. E.	3,060 00	
O'Kell, S. H.	5,040 00	
Osborne, W. C.	5,040 00	
Pate, F.	4,800 00	
Paton, A. T.	3,660 00	1,106 61
Pepper, R. F.	3,060 00	
Phinney, J. I.	3,840 00	
Purkis, R. S. A. (May 17)	3,300 00	
Rae, M. V.	6,600 00	
Rees, L. A.	3,240 00	
Robinson, C. E. G. (July 21)	3,660 00	1,293 87
Rose, G. E. (Dec. 31).	3,900 00	
Rossiter, E. E.	3,480 00	
Ruthven, H. Z.	3,300 00	
Sammon, G. K.	3,000 00	
Sclater, J. H.	3,000 00	
Scovil, G. J.	3,480 00	
Simmons, H. E.	5,340 00	
Smith, N. D.	3,060 00	
Snell, G. W.	4,800 00	
Stanford, M. L.	3,900 00	604 37
Steeds, F. G.	3,060 00	
Stevenson, J. D. (June 30)	3,660 00	
Stritton, A.	3,060 00	
Sutherland, W. H. (July 2)	3,660 00	
Vancouver—*Concluded*		
Taylor, H. E. H.	6,900 00	
Taylor, T. T.	4,740 00	
Terry, K.	6,000 00	
Thompson, R. D. (Apr. 24)	4,500 00	
Thompson, W. J. (July 19)	3,900 00	
Tufts, W. M.	3,120 00	
Turner, J. M.	3,060 00	
Turpin, G.	3,000 00	
Van Slyke, J. H.	3,060 00	
Vernon, J. P.	3,420 00	
Walker, H. E.	3,120 00	1,098 13
Wallace, R. M.	3,240 00	
Watson, C. A.	5,340 00	
Weekes, W. E.	4,980 00	
Weir, J. W.	4,320 00	
Wensley, H.	3,600 00	
Whyte, G. W.	4,800 00	
Williams, A. P.	3,060 00	
Williams, L. J. (June 30)	3,660 00	
Wilson, A. (Mar. 1)..	3,240 00	
Wood, E. A.	3,240 00	
Woods, J. R.	3,240 00	
Yates, S. R.	3,240 00	1,182 14
Young, A. L.	3,180 00	
Young, A. S.	3,420 00	
Overseas Office, London, Eng.		
Chambers, A. (District Administrator)	5,400 00‡	1,299 52
Gottlieb, R.	5,340 00‡	1,317 75
Lawson, E.	4,020 00‡	
Middleton, G. R.	4,380 00‡	
Sheppard, R. F.	4,080 00‡	
Whelan, E. E.	3,300 00‡	

† Salary rates shown include terminable allowances at the annual rates listed: J. W. Abraham, $300; A. J. Blanchard, $600; D. T. Burke, $1,800; J. H. Duff, $300; G. Gingras, $300; J. H. Hogan, $600; M. A. Lavoie, $2,700; G. M. Logan, $300; N. W. McLellan, $300; H. D. Pickworth, $600.

‡ The following members of the staff at the Overseas Office, London, Eng., received living allowances at the annual rates listed: A. Chambers, $5,220; R. Gottlieb, $5,652; E. Lawson, $2,964; G. R. Middleton, $4,224; R. F. Sheppard, $3,924; E. E. Whelan, $3,540.

** Includes an amount of $325.88 charged to Department of Justice, Vote 118.

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Arthur, A.	$ 876 49	Duncan, C. A.	1,158 32	Leclerc, A.	870 06
Atkins, A. D.	504 32	Ferguson, K. G.	808 36	Lefebvre, J. A.	1,186 45
Barclay, G. A.	904 15	Forman, T. G.	1,127 27	Lewis, H. E.	2,491 45
Bennetts, M. F.	872 67	Fowler, G. H.	2,069 43	Lomas, H. F.	1,909 87
Brown, A. T.	678 69	Grant, E. R.	3,626 15	MacDougall, A. G.	1,031 28
Charron, G. G.	595 72	Griffin, H.	1,426 54	Machin, S.	1,169 15
Chenier, J. A. I.	1,968 29	Hebert, A.	803 07	MacLaren, M. M.	539 57
Church, H. H.	2,520 71	Hewett, F. G.	778 86	McIntosh, J. S.	530 96
Coates, C. S.	575 34	Hillier, R.	1,831 80	Miller, M.	766 31
Collison, A. J.	1,119 56	Ireland, G.	1,233 34	Moore, C. G.	1,068 39
Cornelius, D.	732 72	Julian, J.	1,787 16	Moore, L. C. A.	1,954 71
Dancey, T. E.	1,279 95	Kenney, W. A.	730 45	Morrill, H. T.	926 60
Darcus, S. L.	1,020 77	Kerr, D. G.	1,732 16	Morrisey, T. L.	969 36
Defoe, J. M.	2,505 73	Laliberte, E.	723 53	Morrison, L. C.	1,513 00
Devine, P. M.	1,928 67	Laporte, R.	717 38	Murphy, A. E. B.	1,394 62

	Travelling expenses
Mutch, L. A.	1,180 83
Notman, R.	1,688 26
O'Brien, G.	694 80
O'Hearn, D. J.	1,285 36
Patterson, W. J.	566 42
Payn, W. E.	1,542 44
Porter, G.	1,758 68
Richard, J.	1,185 18
Robertson, D. M.	604 60
Robottom, T.	537 46
Shedden, G. C.	953 36
Slater, T. E.	807 81
Smith, B. M.	1,084 11
Sprague, G. R.	680 99
Stodder, J. L.	610 09
Sullivan, C. T.	936 82
Sutherland, C. F.	1,909 31
Toms, G.	1,456 23
Tremaine, W. R.	997 05
Upton, A. E.	2,672 49
Uttley, G.	1,130 29
Valin, C.	563 35
Vaughan, J. A.	3,082 48
Vinden, P.	1,659 41
Wilson, J.	2,020 29
Woolson, H. J.	1,112 27

Soldier Settlement and Veterans' Land Act

Salaried employees receiving $3,000 or over

	Salary rate	Travelling expenses
Head Office:		
Rutherford, T. J. (Director)	$ 8,000 00	$ 1,143 08
Allan, J. S.	3,060 00	
Bambrick, W. J.	3,060 00	
Bentham, W.	3,060 00	
Bethune, W. C. (May 21)	3,840 00	
Boily, S. (Oct. 4)	5,280 00	
Bonnar, R.	3,180 00	
Brennan, W. J.	3,300 00	
Charnetski, J.	4,740 00	1,475 99 637 54*
Crawford, J. S.	6,000 00	635 79
Cronsberry, P. R.	4,080 00	
Dixon, M. G.	4,800 00	
Fraser, A. M.	3,360 00	
French, R. J. H.	3,300 00	
Griffith, H. C.	6,300 00	1,125 79
Hall, J. E. (Aug. 3)	3,480 00	
Hamilton, A. B.	3,180 00	
Henry, H. E.	3,780 00	
Holmes, H. R.	4,980 00	
Hunter, L. M.	4,740 00	981 00
Jamieson, A.	5,040 00	
Johnston, B. A.	5,340 00	821 93 696 60*
Johnston, W. J. C.	3,180 00	
Jones, W. M.	6,900 00	
Lancaster, G. W.	3,480 00	1,114 48
Lloyd, L. W. (May 25)	3,840 00	
Lomax, J. M.	4,440 00	
McCracken, A. D.	3,180 00	
Millar, F. D.	4,740 00	
Millar, M. W.	3,120 00	
Monroe, F. A.	3,180 00	
Morton, A. E.	3,900 00	
Nash, J. F. (Dec. 15)	4,200 00	
Nelson, M. E.	3,060 00	
Nugent, H. C.	3,420 00	
Pual, J. A. (Mar. 1)	6,900 00	
Pentland, B. G.	5,100 00	
Radford, S. H.	3,540 00	
Ryan, H.	3,180 00	
Stilwell, W. A.	4,140 00	
Tapp, E. J.	3,600 00	1,762 71
Taylor, W. L. (Apr. 1)	5,040 00	
Wallace, R. W. (June 1)	4,800 00	899 10
Way, G. S.	3,420 00	1,140 80
White, O. C. (Nov. 7)	5,280 00	
Saint John:		
Banks, I. C.	3,780 00	818 93
Bedell, J. D.	3,480 00	1,490 03
Bent, E. A.	3,780 00	507 19
Cameron, R. J.	3,180 00	
Campbell, E. W.	3,660 00	
Dickey, C. M.	3,480 00	523 81
Doering, M. E. C.	3,060 00	
Duplisea, L. A.	3,120 00	
Evans, H. I.	4,740 00	1,274 12
Fulton, B. W.	3,000 00	1,125 16
Gamblin, H. S.	3,000 00	
Good, C. A.	3,180 00	
Hannah, R. W.	3,000 00	606 74
Johnson, H. R. (July 9)	3,000 00	
Kennedy, F. G.	3,120 00	
Kirja, N. F.	3,480 00	
McLeod, R. S.	3,000 00	1,146 60
McNeil, G. L. F.	3,540 00	883 83
Myra, G. A.	3,000 00	1,234 48
Nixon, W. B. (Mar. 4)	3,600 00	767 60
Pickard, C. W.	3,660 00	804 69
Powell, E. H.	3,540 00	
Prince, H. S. (Sept. 3)	3,300 00	
Schofield, E. E.	3,480 00	1,531 87
Scott, C. H.	5,400 00	1,158 44
Senechal, C. E.	3,060 00	
Shields, A. L.	3,060 00	
Smith, D. R.	3,480 00	1,165 36
Spencer, E. E.	4,740 00	531 18*
Montreal:		
Beauregard, J. (Dec. 15)	3,480 00	
Belzile, J. D.	4,140 00	
Blais, E. A.	4,800 00	1,102 92
Brossard, A. P. J.	3,120 00	773 68
Brunelle, H.	3,120 00	1,176 04
Camirand, A. J. (Feb. 27)	3,000 00	
Clarke, J. W.	4,620 00	741 86
Cliche, L. P.	4,140 00	1,606 88
Cooper, C. B.	3,480 00	
Dallaire, P. E.	3,060 00	
D'Astous, J. S. J.	3,180 00	731 60
De Montigny, J. A. A.	3,120 00	
Drapeau, C. F.	3,060 00	1,320 30
Dumont, J. H.	3,120 00	1,210 60
Fortin, L.	3,120 00	857 00

	Salary rate	Travelling expenses
Montreal—*Concluded*		
French, P. L. W.	3,180 00	
Gauthier, R.	3,480 00	821 43
Lafontaine, M. L.	3,180 00	2,019 31
Lalonde, J. A.	3,480 00	
Lebeuf, C. A.	3,720 00	
Leblanc, J. G.	3,180 00	
Lessard, J. P. G.	3,120 00	
Leveille, J. P. A.	3,060 00	
Levesque, L. J. R.	3,180 00	1,138 96
Lupien, J. P.	4,020 00	
Pintal, H.	4,140 00	906 16
Pomerleau, D. J.	3,660 00	580 65
Provencher, P. V.	3,120 00	1,072 10
Robinson, W. G.	3,120 00	827 28
Rochon, J. O. R.	3,000 00	1,238 80
Rousseau, L.	3,480 00	1,532 88
Russell, J. G.	3,780 00	
Tremblay, S. N.	4,380 00	1,180 38
Vincent, G.	3,000 00	1,398 58
Toronto:		
Bagg, G. R.	3,480 00	
Baker, J. C.	3,360 00	680 43
Brown, W. H.	3,300 00	873 28
Bycroft, S.	3,120 00	
Caskey, A. H.	3,360 00	
Cochran, M. B.	3,120 00	732 17
Crossman, L.	3,000 00	
Cummings, F. E. (Oct. 21)	3,900 00	
Cummings, F. J. (Nov. 1)	4,800 00	
Cummings, R. C. R.	3,480 00	
Donaldson, E. R.	3,780 00	
Dutton, J.	5,040 00	1,370 13 1,382 86*
Edwards, E. W.	3,120 00	889 92
Fairbairn, P.	3,000 00	
Gard, D. E.	3,000 00	816 56
Garrett, C. E. J.	3,480 00	759 96
Goodchild, J. A.	3,900 00	975 56
Harshaw, H. L.	4,740 00	
Harvie, N. M.	3,120 00	826 20
Hawman, J. C.	3,060 00	814 77
Hill, W. G.	4,140 00	
Lansing, R. E.	3,420 00	
Lloyd, A. C.	3,120 00	
Lundy, J. J.	3,000 00	
MacCorquodale, R.	3,360 00	
MacDonald, K. W.	4,020 00	
MacNab, A. R.	3,420 00	777 07
MacQuistan, D.	3,060 00	703 69
Marshall, M. C.	3,120 00	1,721 07
McLeod, S. J.	3,120 00	1,362 50
McMillan, H. D.	3,000 00	931 20
Milne, G. E. R.	3,180 00	615 50
Minard, B. B. W.	4,260 00	1,285 17
Nixon, C. M.	5,280 00	
Owen, W. A.	3,000 00	1,189 19
Pewtress, J. A.	3,540 00	860 79
Rawson, C. L.	3,660 00	
Redmond, S. S.	3,060 00	
Semple, J. A.	3,360 00	
Smith, H.	3,120 00	
Stevens, W. H.	3,000 00	681 27
Toronto—*Concluded*		
Taylor, A. H.	3,120 00	
Thomson, W. F.	3,000 00	954 79
Webster, J. H.	3,120 00	
Western, H. U.	3,180 00	
London:		
Armstrong, H. L.	5,400 00	1,262 60
Bright, H. R.	3,060 00	
Brooks, H. W.	3,180 00	919 82
Buckley, E. N.	3,780 00	509 37
Carlton, J. L.	3,000 00	665 69
Denholm, N. J.	3,120 00	1,133 45
Edwards, H. S.	3,000 00	757 67
Foyston, B. E.	3,780 00	
Gibson, J. R.	3,180 00	546 37
Greer, M. G.	3,120 00	
Lamb, H.	5,040 00	876 03
Martin, J. S.	3,180 00	1,332 41
McFarlane, D.	3,060 00	
McGillicuddy, J. M.	3,120 00	
Mitchell, A. R. R.	3,780 00	508 19
Mitchell, W. B.	3,180 00	846 40
Nairn, D. R.	4,500 00	
Parkinson, G. G.	3,120 00	
Pawley, R. W.	5,400 00	772 88
Ramsay, L. M.	3,120 00	697 78
Shaw, C. F.	4,140 00	
Snider, J. V.	3,480 00	867 41
West, W. W.	3,180 00	
Wright, E. G. V.	3,120 00	
Winnipeg:		
Atkins, D. C.	3,300 00	
Bowkett, E. F.	3,120 00	
Bradford, W. C. R.	4,140 00	526 39
Brew, R. T.	3,360 00	
Brownlie, A. W.	3,000 00	549 96
Clayton, A. E.	3,120 00	720 36
Crampton, S. S.	3,120 00	
Duffin, E. J.	3,480 00	920 44
Fuller, J. C.	5,400 00	1,300 89
Grant, D. A.	3,780 00	514 06
Griffin, A.	4,440 00	
Hewer, V. T.	3,660 00	
Holding, A. J.	3,120 00	
Jeffrey, F.	3,180 00	1,125 10
Killeen, F. J.	4,080 00	
Lang, A.	3,840 00	567 69
MacPherson, A. W.	3,180 00	543 65
McLean, I. A. L.	3,000 00	1,004 56
McMullin, W. B.	3,660 00	925 20
McNair, J. (Oct. 13)	3,480 00	
Northcott, C.	3,000 00	813 30
Pain, G.	3,060 00	
Rice, F. C. W.	4,740 00	
Saunderson, B.	3,180 00	
Skaptason, H. F.	3,180 00	698 98
Smith, T. H.	3,120 00	853 44
Swanton, W. B.	3,180 00	985 56
Saskatoon:		
Anderson, O. M.	3,120 00	685 54
Bayes, J. M.	3,000 00	
Bird, R. I.	3,480 00	1,352 19
Bond, J. H.	3,000 00	1,525 81

	Salary rate	Travelling expenses
Saskatoon—*Concluded*		
Brice, W. D.	3,360 00	799 56
Brown, R.	4,140 00	519 89
Chisholm, J. H. D.	3,060 00	
Cox, A.	3,060 00	
Hamilton, J. D.	3,060 00	
Hamilton, J. S.	4,080 00	
Haskell, A. S.	3,840 00	
Henley, E. H.	3,660 00	
Holmes, I. L.	4,380 00	
Hughes, W. J.	4,140 00	
Knatchbull, R. E.	3,060 00	
Knudson, M. K.	3,120 00	790 21
Larson, L. B.	3,780 00	
Latta, F. C.	3,120 00	536 03
Lyne, H. P.	3,060 00	
Martin, C. W.	3,360 00	
Meikle, A.	3,180 00	
Nottingham, J. P.	4,140 00	683 48
Parkinson, W. R.	3,480 00	
Porter, T. J.	3,180 00	
Routt, G. E.	3,000 00	892 01
Smith, A. A.	3,000 00	732 96
Thomas, C. P.	3,180 00	
Thomson, E. E.	4,140 00	1,145 34
Tollefson, T. S.	3,060 00	
Varey, J. M.	5,400 00	
Vickers, R.	3,120 00	
Warren, C. T.	3,060 00	
West, K. A.	4,620 00	
Wilson, G.	4,440 00	
Edmonton:		
Allam, H.	5,400 00	2,207 63
Armstrong, R. R.	3,780 00	547 73
Bolton, F. C.	3,420 00	
Burns, J. W. C. (Apr. 17)	3,120 00	
Clark, J. G.	3,600 00	
Craven, R. N.	3,120 00	
Cutler, L. S.	4,440 00	
Diplock, T. B.	4,500 00	
Disturnal, C. A.	3,180 00	
Duncan, W. G.	4,740 00	
Ellis, H. S.	3,120 00	
Findlater, A.	3,780 00	
Findlay, W. J.	3,120 00	
Flaws, G. O.	3,180 00	
Goldfinch, H.	3,660 00	571 07
Gourlay, A.	3,180 00	577 90
Grineau, W. H.	3,060 00	
Hall, J. E.	3,000 00	666 35
Hall, T. W.	3,120 00	
Hanna, R. F. L.	3,060 00	
Hardy, C. D.	3,060 00	
Harrison, A. H.	3,000 00	571 38
Haugen, C.	3,120 00	1,391 14
Henderson, W. W.	3,000 00	574 05
Honner, A. F.	3,780 00	701 45
MacDonald, D. J.	4,140 00	1,120 68

	Salary rate	Travelling expenses
Edmonton—*Concluded*		
MacDonald, J. A.	3,180 00	
Miller, W. C.	3,660 00	
Mortimore, V.	3,180 00	687 30
O'Sullivan, D. E.	3,120 00	
Patterson, R. V.	3,180 00	
Phillips, C. A.	3,360 00	
Pym, F. G.	3,120 00	
Riley, M. C.	3,120 00	
Rogers, H. G.	3,660 00	
Rose, L. R.	3,120 00	
Scott, L.	3,840 00	
Sinclair, W.	3,180 00	
Short, W. A.	4,080 00	
Smith, R. C.	3,120 00	551 90
Strojich, W.	3,420 00	528 18
Welbourn, C. A.	3,120 00	
Wiber, W. R.	4,440 00	1,165 47
Worthington, L. P.	3,120 00	
Vancouver:		
Barber, F.	3,000 00	898 16
Barnet, I. T.	5,400 00	
Broadbent, W. C. M.	3,300 00	
Brown, R. W.	3,780 00	1,686 23
Burrell, G. E.	4,500 00	
Case, J. A.	3,540 00	
Chatterton, G. L.	3,300 00	784 25
Colville, R.	3,000 00	538 75
Dodding, D.	3,660 00	1,589 24
Easterbrook, R. C.	3,300 00	532 41
Fletcher, J. A.	3,480 00	
Godfrey, T. (Mar. 4)	3,300 00	1,249 06
Grant, R. D.	3,900 00	624 08
Grieve, T.	3,180 00	
Grimmett, A. M.	4,080 00	
Grindley, W. H.	3,060 00	
Hardwick, C. S.	3,120 00	
Holman, D. B.	3,780 00	940 49
Johnston, G. (Jan. 2)	3,780 00	
Kilpin, N. L. S.	3,480 00	
Kirk, J. F. C.	3,660 00	
Lewis, J. W.	3,840 00	1,304 80
McKay, G. T.	3,180 00	1,069 51
Morrison, A. G.	3,420 00	
Munro, K. K.	3,120 00	
Ozard, W. H.	3,120 00	563 92
Patterson, J. D.	3,540 00	700 21
Penny, A. L.	3,000 00	759 84
Pitman, R. D.	3,060 00	
Plumbly, L. B. (Mar. 1)	3,000 00	
Ramsay, R. L.	3,180 00	924 10
Salisbury, H. F.	3,120 00	644 61
Sinclair, H. L.	3,120 00	1,240 64
Tennant, J. F. W.	3,120 00	1,107 35
Todrick, T.	4,200 00	
Wiltshire, W. E.	3,180 00	
Wormworth, B. C. (Mar. 24)	3,180 00	

Other salaried employees who received travelling expenses of $500 or over

	Travelling expenses
Head Office:	
Headley, G.	627 18
Saint John:	
Aiton, A. M.	901 13
Allen, R. H.	721 32
Archibald, P. A. H.	786 71
Borden, W. G.	901 66
Boudreau, O.	911 69
Brien, R. P.	1,029 95
Campbell, N. D.	512 37
Chisholm, D. M.	709 03
Davies, C. M.	1,124 58
Dixon, W. H.	1,039 15
Freeman, J. D.	765 77
Geldart, A. F.	957 12
Groves, A. G.	708 92
Hicks, R. A.	1,232 05
Hoyt, J. H.	1,020 63
Hubbard, G. A.	881 31
Innis, F. K.	665 11
Johnston, G. F.	802 65
MacDonald, J. J. H.	1,035 36
MacMillan, A. E.	722 53
Martin, A. W.	789 50
Martin, R. M.	960 72
McIntosh, F. J.	738 97
McKinnon, M. W.	1,063 24
Murray, R. B.	1,313 46
Phinney, J. E.	578 80
Reid, M. R.	943 11
Riordon, L. W.	969 83
Rose, G. J.	1,309 89
Roy, J. S.	1,158 32
West, W. A.	1,047 75
Wilson, A. G.	789 52
Woodman, A. E.	624 48
Zinck, K. D.	918 00
Montreal:	
Audet, J. E.	647 12
Barber, W.	793 80
Barrie, E. R.	1,242 34
Beauchamp, A. P.	1,055 96
Beaudoin, F.	1,232 39
Bernier, G. E.	737 32
Boily, S.	586 12
Boulanger, R.	1,304 53
Bourque, A. O.	1,628 29
Brennan, J. O.	995 85
De Gruchy, W. R.	1,476 95
Gagnon, R.	849 57
Leblanc, R.	948 42
Madaire, A.	1,242 76
Maheu, H.	843 69
Marmen, W.	1,361 12
Morin, L. P.	897 53
Morin, M. P.	1,087 26
Moyle, J.	718 48
Owen, G.	1,115 28
Parent, G.	897 69
Peloquin, E.	878 96
Poirier, A. M.	1,117 91
Poirier, J. A.	633 23
Poulin, C. S.	1,149 14
Montreal—*Concluded*	
Unsworth, J.	584 26
Vigeant, P. E.	1,584 02
Toronto:	
Arbour, R. S.	1,370 97
Aviss, R. T.	2,076 59
Barnett, M. A.	573 11
Bell, W. J.	1,219 32
Birtch, T. H.	925 37
Bowman, W. S.	540 07
Bradley, E. W.	976 07
Bradley, N. W. R.	1,631 92
Bradley, W. D.	853 46
Broadbent, C. B. C.	1,042 89
Cain, F.	697 40
Carlyle, W. B.	933 55
Chene, B.	724 62
Chopowick, W. J.	1,140 53
Donovan, L. S.	743 44
Douglas, A. M.	921 66
Dunstan, W. D.	1,164 10
Forbes, W. E.	520 62
Gomme, R.	1,162 12
Harvie, G. W.	1,088 14
Heron, R. W.	561 11
Hoard, C. W.	1,135 13
Kaye, G. M.	978 45
Kennedy, R. D.	1,205 40
Kent, A. L.	546 55
Latour, W. G.	1,056 33
Forbes, W. F.	560 69
MacLaughlan, J. K.	1,076 71
McMurray, J.	525 41
Mabee, D.	1,007 90
Maunsell, T. H. S.	1,045 86
Millar, W. M.	744 32
Milton, W. A.	1,739 93
Nicol, J. O.	950 70
O'Malley, V. J.	1,108 27
Ostera, L.	709 78
Page, J. C.	638 32
Pamenter, W. D.	838 79
Patterson, J. E.	811 18
Porter, F.	1,461 19
Reid, H. M.	703 77
Ring, W. E.	557 73
Slater, W. J.	889 74
Smith, F. A.	931 53
Stocker, J. G.	642 57
Theobald, W. T.	623 28
Tomkins, W. G.	904 65
Tompkins, L. G.	1,333 07
Todd, J. R.	647 14
Warren, R. C.	1,686 48
Watt, R. L.	1,887 63
Whiteside, D. C.	569 29
Wickett, J. A.	1,160 71
Wilson, W. F.	841 10
Wilson, R. H. L.	1,096 90
Zimmer, R. P.	1,353 63
London:	
Arkell, H. I.	922 98
Bauer, M. H.	613 01
London—*Concluded*	
Betts, H. F.	1,398 00
Brett, E. M.	1,083 63
Bryans, S. F.	1,071 59
Coates, T. M.	710 11
Coombe, A. J.	538 62
Corbett, E. A.	916 82
Corman, R. R.	1,092 39
Crank, J. F.	785 57
Creelman, J. M.	778 26
Crowe, J. F.	550 44
Cuddy, A. M.	943 72
Duncan, C.	1,373 98
Durrell, H. W.	542 80
Eddy, A. R.	840 94
Fischer, F. A.	1,153 35
Gowlett, R. J.	1,212 68
Griffin, R. J.	1,178 49
Grover, W. H.	780 58
Hanington, F. A.	559 84
Hughes, W. J.	1,068 11
Laidlaw, W. L.	703 82
Love, Peter	730 40
Martyn, G. L.	1,284 66
McArthur, N. G.	623 25
Newton, E. W.	857 05
Phinney, G. W.	527 00
Rayner, W. R.	828 87
Roberts, G.	507 53
Ross, J.	846 68
Sherrit, O. A.	1,060 73
Shoemaker, J. B.	625 96
Skipper, R. C.	509 65
Smith, C. E.	758 32
Stewart, E. B.	583 24
Teeple, W. L.	730 61
Thibeault, J. T. L.	994 81
Van Norman, C. D.	695 90
Woodworth, G. A.	1,020 13
Young, H. B.	983 84
Winnipeg:	
Barr, J. M.	1,027 26
Boorman, R. E.	1,710 61
Brayshay, R. H.	607 28
Budd, A. E.	926 80
Byggdin, M. D.	1,335 60
Ducharme, W. J.	635 11
Evanochko, M.	1,272 08
Fall, S. P.	1,617 54
Graham, J. H.	562 09
Graham, W. O.	1,296 06
Laird, F. B.	1,059 90
Lamont, A. L.	1,098 47
Leslie, A. B.	1,324 14
Mason, A. L.	730 61
McAree, C.	882 05
McCulloch, W. C.	849 09
Mead, R. H.	1,456 67
Menzies, R. S.	1,063 03
Palmer, J. W.	888 78
Parfitt, W.	1,152 66
Parr, R. J.	711 40
Romanyk, A. A.	1,136 19
Shannon, W. L.	969 93

	Travelling expenses
Winnipeg—*Concluded*	
Snart, H.	782 60
Stewart, J. A.	1,116 11
Taylor, F. G.	948 94
Tully, M. C.	1,093 85
Wall, T. B.	1,955 36
Saskatoon:	
Anderson, M. G.	1,791 18
Banks, H. G.	559 21
Brooks, J. O.	735 17
Brown, J. F.	682 56
Buchanan, D. R.	585 45
Carr, H. D.	834 89
Clausen, J. W.	954 68
Colton, G. E.	824 02
Day, J. M.	810 54
Dennis, J. H.	1,303 18
Downey, E. A.	877 43
Duncan, J.	864 65
Everitt, M. F.	1,208 48
Fisher, C. J. H.	1,048 77
Fitzgerald, M. J.	568 92
Ford, C. G.	538 37
Gillespie, W. M.	908 71
Grenke, E. G.	1,200 91
Holmes, A. H.	904 25
Howard, G. S.	869 75
Hyslop, W. J.	1,017 37
Ibbotson, D. A.	857 43
Langley, W. S.	522 37
Luther, B. C.	779 69*
MacDonald, A. H.	708 26
Maland, J. A.	1,878 47
McCollum, A. D.	776 99
McFadden, A. R.	614 26
McKellar, L. E.	1,409 48
Morrow, J. A.	970 11
Nelson, T. C. R.	1,179 60
Peace, J. A.	798 93
Powell, H. J.	771 35
Powell, J. A.	507 25
Ryan, L. S.	1,005 21
Sanderson, C. F.	732 82
Sherwood, G. G.	706 89
Sherwood, L. B.	1,072 53

	Travelling expenses
Saskatoon—*Concluded*	
Simpson, N. C.	941 44
Simpson, W. J.	1,091 75
Sinden, J. A.	1,012 77
Smith, D. F.	906 83
Taylor, N.	1,860 45
Wade, F. R.	855 46
Washington, H. C.	518 17
Young, A. Y.	1,380 00
Edmonton:	
Ahlstrom, C. F.	752 89
Ahlstrom, R. C.	544 33
Albers, M. H.	601 95
Barritt, E. R.	813 35
Beswick, C. A. J.	746 82
Boadway, J. M.	543 97
Bond, S. R.	1,094 78
Buitendyk, P.	577 72
Butterworth, J. H.	1,016 90
Cameron, W. A.	621 33
Chalmers, R. K.	730 89
Clark, G. M.	1,133 14
Clarke, T. W.	581 78
Cooke, M. S.	613 05
Coxe, E. W.	675 95
Edgar, J. E.	930 95
Glenn, A.	1,252 36
Gough, A. C.	840 18
Gray, M. E.	834 68
Hertzog, T. F.	1,554 16
Horne, J. F.	635 25
Johnston, J. A. L.	685 94
Kirkness, R. J.	677 93
Larsen, W. M.	791 19
LeBaron, D. T.	1,113 49
McComb, A. W.	574 82
Martin, W. E.	535 09
O'Brien, W. G.	711 00
Patrick, H. R.	611 35
Paul, J. A.	851 73
Puffer, G. P.	926 61
Pullin, B. W.	854 45
Reeves, T. G.	831 36
Reierson, R.	942 03
Robinson, S. O.	621 28

	Travelling expenses
Edmonton—*Concluded*	
Robinson, W.	691 82
Rutherford, A. J.	570 92
Shouldice, D. R. M.	856 90
Speakman, J. S.	1,185 74
Spink, D.	867 42
Stanley, N. E.	782 01
Stanton, M. C.	547 74
Taylor, C. E. G.	639 32
Therriault, J. T. H.	862 86
Thring, K. G.	623 46
Wener, M.	598 96
Wilson, C. S.	509 99
Wynn, R. N.	725 74
Zobatar, A.	943 59
Vancouver:	
Allan, H.	1,195 08
Anderson, A. C.	930 81
Ash, A. B.	521 20
Balchin, R. F. D.	1,471 49
Barber, H. S. G.	1,084 11
Barber, W. J.	552 18
Barr, E. J. S.	924 75
Barter, J.	558 18
Corbett, G. S.	805 00
Garlick, G.	1,664 68
Green, A. P.	1,030 53
Green, W. P. F.	716 96
Griffin, W. G.	667 96
Hamilton, H. F. E.	982 46
Hilton, R. C.	831 60
Howell, A. H. R.	1,472 29
Knowles, C. W.	1,231 13
Macdonell, D. L.	1,206 56
Mackie, W.	1,332 26
MacLennan, J. M.	695 71
McLean, J. C.	1,168 44
Miller, W. C.	1,927 68
Morgan, H. G.	957 52
Nield, R. D.	1,744 27
Pedersen, H. A.	1,413 85
Ripley, T. A. F.	960 67
Slader, N. T.	1,370 77
Waterman, F. C. E.	753 18
Wilson, W. W.	1,465 01

Suppliers receiving $10,000 or over

NOTE.—Payments to contractors on public works contracts of $5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

DEPARTMENT OF VETERANS AFFAIRS

Acme Farmers Dairy Ltd., Toronto, $14,914.90; Alberta Laundry Ltd., Calgary, Alta., $29,399.88; Alberta Poultry Marketers Ltd., Calgary, Alta., $14,204.70; American Optical Co., Ltd., Toronto, $14,560; A. A. Ayer Co., Ltd., Montreal, $16,240; Ayerst, McKenna and Harrison Ltd., Montreal, $66,927.37.

James Bamford and Sons Ltd., Toronto, $10,366.59; Barrett Bros. Ltd., Toronto, $12,091.92; Bauer and Black, Toronto, $127,591; Beardmore and Co., Ltd., Toronto, $13,396.60; Becton and Dickinson and Co., Rutherford, N.J., U.S.A., $13,187.33; Bedford Fine Leather Co., Ltd., Vancouver, $12,309.72; Bell Telephone Company of Canada, Montreal, $103,420.83; Board of Park Commissioners, Vancouver, $10,548.84; N. Bourassa Ltd., Montreal, $35,796.25; Brant Sanatorium, Brantford, Ont., $21,955.22; Bristol Laboratories of Canada, Ltd., Montreal, $11,203.85; British American Oil Co., Ltd., Montreal, $32,183.93; Province of British Columbia,

Welfare Revenue Trust Account, $209,051.58; British Columbia Electric Railway Co., Ltd., Victoria, $52,562.43; British Columbia Monumental Works Co., Ltd., Vancouver, $17,684.65; British Columbia Telephone Co., Victoria, $24,062.43; J. R. Brown Co, Montreal, $28,560.27; Burns Co., Ltd., Calgary, Alta., $82,787.84.

J. F. Calderone, Toronto, $12,486.83; City of Calgary, Waterworks Department, $10,335.03; Charles Camsell Indian Hospital, Edmonton, $80,389.49; Government of Canada—Department of Labour, $16,383.32, Department of National Defence, $13,454.30, Department of National Health and Welfare, $69,353.34, Department of National Revenue, $11,531.80, Department of Public Printing and Stationery, $354,466.50, Royal Canadian Mint, $1,176,818.82; Canada and Dominion Sugar Co., Ltd., Chatham, Ont., $18,944.34; Canada Bread Co., Ltd., Toronto, $10,991.42; Canada Coal Ltd., Toronto, $17,487.93; Canada Packers Ltd., Toronto, $400,025.16; Canadian Canners Ltd., Hamilton, Ont., $242,850.09; Canadian Corps of Commissionaires, Toronto, $379,458.81; Canadian Fairbanks-Morse Co., Ltd., Montreal, $14,386.43; Canadian General Electric Co., Ltd., Toronto, $12,768.88; Canadian Import Co., Ltd., Montreal, $51,498.33; Canadian Kodak Co., Ltd., Toronto, $227,105.07; Canadian Laboratory Supplies Ltd., Toronto, $11,725.91; Canadian Liquid Air Co., Ltd., Montreal, $13,883.35; Canadian National Institute for the Blind, Toronto, $204,362.41; Canadian National Railways, Montreal, $296,407.77; Canadian Pacific Express, Montreal, $11,162.42; Canadian Pacific Railway Co., Montreal, $198,600.76; Canadian Paraplegic Association, Toronto, $11,228.32; Canadian Red Cross Workshops, Victoria, $13,255.56; Central Alberta Sanatorium, Calgary, Alta., $51,264.37; Charlottetown Hospital, Charlottetown, $30,177.55; Ciba Co., Ltd., Montreal, $16,645.33; City Dairy Co., Winnipeg, $18,787.34; Clarke and Clarke Co., Ltd., Barrie, Ont., $18,812.41; Coleman Packing Co., Ltd., London, Ont., $45,585.13; Collis Leather Co., Ltd., Aurora, Ont., $11,336.67; R. B. Colwell Ltd., Halifax, $15,972.29; Conger Lehigh Coal Co., Ltd., Toronto, $10,518.92; Connaught Medical Research Laboratories, Toronto, $60,680.29; Consolidated Coal Co, Ltd., Vancouver, $14,810.50; Corbeil Hooke Inc., Montreal, $16,992.05; J. Cridland and Sons Ltd., Toronto, $11,542.28.

Dale Estate Ltd., Toronto, $14,741.76; Decorative Flower Co., Toronto, $25,771; Dominion Coal Co., Ltd., Sydney, N.S., $20,221.57; Dominion Oxygen Co., Ltd., Toronto, $14,155.80; Dominion Textile Co., Ltd., Montreal, $19,134.41.

Eastern Central Counties T.B. Association, Kingston, Ont., $10,845; Eastern Coal Co., Ltd., Saint John, $28,460.73; Eastern Farm Products Co., Montreal, $29,894.82; The T. Eaton Co., Ltd., Toronto, $189,670.13; Eli-Lilly and Co. (Canada) Ltd., Toronto, $17,989.82; Essex County Sanatorium, Windsor, Ont., $22,628.94; Evans Coleman and Evans Ltd., Vancouver, $72,371.53; Everest and Jennings, Los Angeles, Cal., U.S.A., $13,617.61.

Ferranti Electric Ltd., Toronto, $17,521.34; Fisher and Burpe Ltd., Winnipeg, $21,889.69; Fort William Sanatorium, Fort William, Ont., $17,366.69; Freeport Sanatorium, Kitchener, Ont., $26,849.71.

Gamble Robinson Ltd., Ottawa, $21,039.37; General Bakeries Ltd., Toronto, $28,049.29; Gold Seal Dairies Ltd., London, Ont., $35,260.01; Gooderham and Worts Ltd., Toronto, $21,464.59; Great Lake Coal Co., Ltd., Toronto, $107,587.53

Hamilton Health Association, Hamilton, Ont., $105,219.63; J. E. Hangar and Co., Ltd., London, England, $15,745.83; Harbour Produce Co., Montreal, $18,493.48; J. F. Hartz Co., Ltd., Montreal, $36,329.35; Highland Dairy Ltd., Toronto, $84,194.37; Hoffman-La Roche Ltd, Montreal, $27,430.09; W. Hood Estate Ltd., Vittoria, Ont., $34,205.44; Hotel Dieu Hospital, Kingston, Ont., $74,197.05; Hotel Fruit and Vegetable Supply, Montreal, $15,511.53; F. Hunnisett Ltd., Toronto, $32,072.10; Hydro Electric Commission of North York, $20,066.57; Hydro Electric Power Commission of Ontario, Toronto, $14,324.90; Hydro-Quebec, Montreal, $19,654.98.

Imperial Fuels Ltd., London, Ont., $72,141.53; Imperial Oil Ltd., Toronto, $23,100.75; Imperial Optical Co., Ltd., Toronto, $18,773.07; Ingram and Bell Ltd., Toronto, $67,680.59; International Business Machines Co., Ltd., Toronto, $30,285.38; A. Irvine and Son, Burnaby, B.C., $11,598.05.

T. Jackson and Sons Ltd., Winnipeg, $35,023.28; Johnson and Johnson Ltd., Montreal, $65,778.04.

Kelly Douglas and Co., Ltd., Vancouver, $16,170.01; Kilgour's Ltd., Toronto, $16,181.52; Kingston General Hospital, Kingston, Ont., $130,607.40.

J. H. Lamarche Registered, Montreal, $17,988.30; J. R. Larocque, Montreal, $23,969.97; Laval Hospital, Ste. Foye, Que., $10,828.63; Edouard Leger, Montreal, $16,271.69; Leonard Fruit and Vegetable Supply Co., Montreal, $11,121.50; Lever Bros. Ltd., Toronto, $10,552.68; Lewis Craft Supplies Ltd., Toronto, $13,095.07; L. Limoges Co., Montreal, $23,001.42; London City Dairies Ltd., London, Ont., $36,713.89; London Health Association, London, Ont., $134,712.55.

Province of Manitoba, $66,323.17; Manitoba Sanatorium, Ninette, Man, $35,949.66; Milton D. Mann, London, Ont., $14,266.27; Maritime Dairies Ltd., Saint John, $27,922.32; Maskoutaine Dairy Registered, St. Hyacinthe, Que., $17,150.83; McIntosh Granite Co., Ltd., Toronto, $23,715.35; McKenzies Milk Products Ltd., Halifax, $25,865.84; McMillans Ltd., Vancouver, $15,267.03; Merck Co., Ltd., Montreal, $89,317.20; Middlesex Creameries Ltd., London, Ont., $20,725.64; Modern Dairies Ltd, Winnipeg, $38,520.88; Montreal Neurological Institute, Montreal, $19,922.14; Mother Hubbard Bakery Ltd., Vancouver, $12,149.92; Mountain Sanatorium, Hamilton, Ont., $18,349.56.

E. Nantel, Montreal, $26,814.86; National Grocers Co. Ltd., Toronto, $27,408.10; National Sanatorium Association, Muskoka, Ont., $126,976.74; National Sea Products Ltd., Montreal, $14,439.59; Nelson's Laundries Ltd., Vancouver, $86,130.04; New Method Laundries, Victoria, $20,218.34; New Ungars Laundry Ltd, Halifax, $28,956.63; Niagara Peninsula Sanatorium, St. Catharines, Ont., $24,147.04; Northern Alberta Railways Co., Edmonton, $12,080.45; Northern Electric Co., Ltd., Montreal, $14,329.41; Nova Scotia Light and Power Co., Ltd., Halifax, $29,733.05.

Ongwanada Sanatorium, Kingston, Ont., $49,294.50; Ontario Northland Railway, North Bay, Ont., $12,942.73; Ontario Public Trustee, Toronto, $75,741.05; Otis-Fensom Elevator Co., Ltd., Hamilton, Ont., $19,911.36; Ottawa Civic Hospital, Ottawa, $244,404.47.

Pacific Meat Co., Ltd., Vancouver, $136,892.38; Pacific Produce Co., Ltd., Vancouver, $19,053.36; Palm Dairies Ltd., Calgary, Alta., $19,064.22; Peerless Laundry and Cleaners Ltd., Winnipeg, $34,711.70; Perfection Dairy Ltd., Montreal, $29,136.63; Pesner Bros. Ltd., Montreal, $17,761.81; Pfeiffers Inc., Laundry, Quebec, $10,851.44; Photostat Corporation, Rochester, N.Y., U.S.A., $16,469.49; Picker X-Ray Co. of Canada Ltd., Toronto, $31,528.77; Point Clair Farm, Point Clair, Que., $76,606.99; Poole Co., Montreal, $32,372.48; Presswood Bros., Toronto, $22,001.16; Prince Albert Sanatorium, Prince Albert, Sask., $30,627.97; Prince Edward Island Hospital, Charlottetown, $60,440.16; Provincial Mental Hospital, Essondale, B.C., $136,674.51; Provincial Mental Hospital, Ponoka, Alta., $73,448.35; Provincial Sanatorium, Charlottetown, $13,794.75; Geo. R. Prowse Range Co., Ltd., Montreal, $38,686 24.

Quebec Coal Co., Ltd., Quebec, $17,785.01; Queen Victoria Memorial Hospital, North Bay, Ont., $12,830.35.

Redfern Construction Co., Ltd., Toronto, $15,963.06; Regina General Hospital, Regina, $94,365.12; Reliance Chemicals Ltd., Montreal, $74,496.63; C. Robinson and Sons, London, Ont., $64,467.67; Rogers Montreal Ltd., Montreal, $98,733.98; Royal Ottawa Sanatorium, Ottawa, $23,608.70; Royal Victoria Hospital, Montreal, $16,359.57.

Municipality of Ste. Anne-de-Bellevue, Que., $65,818.01; St. Boniface Sanatorium, St. Vital, Man., $23,841.44; St. Georges Sanatorium, Mont Joli, Que., $10,600.75; St. Hyacinthe Laundry, St. Hyacinthe, Que., $11,175.87; Power Commission of the City of Saint John, $12,073.19; Saint John Tuberculosis Hospital, Saint John, $21,719.93; St. Laurent Sanatorium, Hull, Que., $15,141.50; St. Lawrence Laundry Ltd., Montreal, $34,106.34; St. Michel-Archange Hospital, Mastai, Que., $18,735; Province of Saskatchewan, $79,667.89; Saskatchewan Anti-Tuberculosis League, $106,374.30; Saskatchewan Hospital, Regina, $12,604; Saskatoon Sanatorium, Saskatoon, Sask., $52,783.77; Wm. Scott and Co., Vancouver, $33,230.64; Seaport Crown Fish Co., Ltd, Vancouver, $12,453.43; Silversteins, London, Ont., $12,546.66; Simmons Ltd., Montreal, $18,381.85; Robert Simpson Co. Ltd., Toronto, $71,204.16; Slade and Stewart Ltd., Vancouver, $25,424.38; T. J. Smith Nephew Ltd., Hull, England, $19,579.99; Sovereign Potters Ltd., Hamilton, Ont., $15,315.14; E. R. Squibb and Sons of Canada, Ltd., Toronto, $29,089.89; J. H. Stafford Industries Ltd., Winnipeg, $11,944.24; Standard Brands Ltd., Montreal, $17,350.43; Standard Chemical Co., Ltd., Toronto, $10,136.69; Stewart-Lovick and MacPherson Ltd., Vancouver, $26,307.65; Suburban Rapid Transit Co., Winnipeg, $16,351.72; Supertest Petroleum Corp., Ltd., London, Ont., $13,176.27; Swift Canadian Co., Ltd., Toronto, $297,683.14.

Toronto Hydro-Electric System, $12,216.47; Toronto Water Works Department, $11,615.71; Trans-Canada Air Lines, Montreal, $18,549.21; Turnbull Elevator Co., Ltd., Toronto, $18,154.53; Turners Dairy Ltd., Vancouver, $51,394.92.

Ungars Laundry Ltd., Saint John, $26,598.62; Union Coal Co., Ltd., Halifax, $38,810.02; Union Milk Co., Ltd., Calgary, Alta., $18,679.66; United Farmers Co-Operative Co., Ltd., Toronto, $11,870.70; U.S. Catheter and Instrument Corp., Glen Falls, N.Y., U.S.A., $15,339.57; United States Treasury Department, $118,665.06; University of Alberta Hospital, Edmonton, $341,312.63.

City of Vancouver, $13,386.13; Vancouver Supply Co., Ltd., Vancouver, $13,881.15; Victor X-ray Corporation of Canada Ltd., Montreal, $18,576.91; Victoria Hospital, London, Ont., $14,177.06.

W. Walker and Sons Ltd., Victoria, $14,109.36; Warrendale Shirt Co., Ltd., Montreal, $15,057.18; Welcross Ltd., Montreal, $11,278.62; Western Grocers Ltd., Winnipeg, $13,889.10; Wickett and Craig Ltd., Toronto, $12,817.06; J. H. Wickson, Toronto, $53,046.11; Wilsil Ltd., Montreal, $70,156.15; Winnipeg Municipal Hospitals, $40,532.22; Winthrop Stearns Inc., Windsor, Ont., $15,882.06; G. H. Wood and Co., Ltd., Toronto, $12,073.58.

X-Ray and Radium Industries Ltd., Toronto, $14,864.56.

Zenith Radio Corporation of Canada Ltd., Windsor, Ont., $39.209.

Soldier Settlement and Veterans' Land Act

Note.—The following list includes purchases of land and buildings for farms and small holdings as well as purchases of building materials and stock and equipment for veterans established under the Veterans' Land Act.

Allis-Chalmers-Rumely, Ltd., Regina, $71,330.72; Aspol Motors Ltd., Dawson Creek, B.C., $16,244.36; Atlas Lumber Co. Ltd., Edmonton, $10,245.61.

Beaver Lumber Co. Ltd., Winnipeg, $67,003.31; L. Beever-Potts, Nanaimo, B.C., $13,350; Boyle & Aikins, Penticton, B.C., $32,555.

C.B.M. Motors, Carrot River, Sask., $11,521.98; Government of Canada, Department of Agriculture, $15,500; Canadian Co-operative Implements Ltd., Regina, $10,127.34; Canadian Pacific Railway Co., Montreal, $18,482.03; J. I. Case Co. Ltd., Toronto, $102,070.03; Cockshutt Plow Co., Ltd., Brantford, Ont., $585,275.56; W. W. Cooper, Hamilton, Ont., $10,300; Cornwall, Kennedy & Colthurst, Kamloops, B.C., $14,510.60; H. V. Craig, Kelowna, B.C., $12,600; Crease, Davey, Lawson, Gordon & Baker, Victoria, $18,600; J. J. Crowe Co. Ltd., Dauphin, Man., $10,809.34.

John Deere Plow Co. Ltd., Welland, Ont., $633,008.49; Bruce De Santi Contracting Co., Windsor, Ont., $60,896.66; T. Eaton Co. Ltd., Toronto, $63,837.50.

Fillmore and Hayman, Kelowna, B.C., $36,280; Forst's Ltd., Vancouver, $11,728.93; Frontier Lumber Co. Ltd., Grande Prairie, Alta., $22,619.80; Fulton, Morley & Verchere, Kamloops, B.C., $16,450; A. Graham, Cranbrook, B.C., $12,900; L. M. Grant, Minnedosa, Man., $11,800; T. Grice, Malton, Ont., $19,675.43; J. A. Grimmett, Vancouver, $11,070.89.

R. T. Holman Ltd., Charlottetown, $15,769.70; J. H. & S. C. Hopper, St. Catharines, Ont., $10,000; Hudson's Bay Co., Winnipeg, $10,109.18; Huron & Erie Mortgage Corporation, London, Ont., $20,600; International Harvester Co. Ltd., Hamilton, $839,611.93; J. E. Kyle, Carman, Man., $14,400; D. R. Lee, Dundas, Ont., $15,600; Lindsay & Kidston, Vernon, B.C., $16,568.36; Lounsbury Co. Ltd., Moncton, $14,159.29.

MacDonald Contracting Co., Windsor, Ont., $18,678.35; C. Makela, Kettleby, Ont., $10,157.50; Massey-Harris Co. Ltd., Toronto, $1,363,730.39; E. Massicotte et al, Cap de la Madeleine, Que., $16,000; A. G. McCullock, Port Alberni, B.C., $11,200; McLennan, McFeely & Prior Ltd., Vancouver, $27,251.33; Minneapolis-Moline Power Implement Co., Minneapolis, Minn., U.S.A., $204,307.30; Monarch Lumber Co. Ltd., Winnipeg, $36,467.65; Bank of Montreal, Montreal, $22,840.90.

North American Lumber and Supply Co. Ltd., Winnipeg, $29,454.26; P. D. O'Brian, Penticton, B.C., $13,200; Oliver Chemical Co. Ltd., Penticton, B.C., $14,722.14; Oliver Corporation, Regina, $137,695.07; Province of Ontario, Commissioner of Agricultural Loans, $13,079.21.

Pemberton Holmes Ltd., Victoria, $10,395.55; S. S. Penny, Victoria, $10,100; V. Pugh, Oliver, B.C. $20,573; Royal Bank of Canada, Montreal, $13,000.

Province of Saskatchewan, Department of Reconstruction, $23,286.93; Saskatchewan Reconstruction Corporation, Regina, $13,142.05; Security Lumber Co. Ltd., Moose Jaw, Sask., $14,306.33; Robert Simpson Co. Ltd., Toronto, $22,542.71; Southern Okanagan Land Project, Oliver, B.C., $10,389.38.

Toronto-York Nursery Co., Toronto, $10,992.66; Unwin's Ltd., Banff, Alta., $12,812.47; Valley Lumber Yards Ltd., New Westminster, B.C., $22,445.98; M. Wahl, Waterloo, Ont., $10,400; A. W. Webb, Victoria, $10,500; Western Tractor & Equipment Co. Ltd., Regina, $14,743.84; Woodward Stores Ltd., Vancouver, $12,672.46.

Direct Payments of $1,000 or over for Medical or Dental Fees

J. W. Abbiss, Halifax, $1,200; C. F. Abbott, Toronto, $2,990; C. Aberhart, Toronto, $5,400; G. L. Adamson, Winnipeg, $1,346.50; J. D. Adamson, Winnipeg, $6,075; M. C. Adamson, Edmonton, $1,090; R. L. Aikens, Halifax, $1,080; S. Albert, Montreal, $4,500; D. E. Alcorn, Vancouver, $4,910; E. H. Alexander, Vancouver, $6,400; L. F. Allanach, Moncton, N.B., $1,422; E. A. Amos, Montreal, $1,300; E. H. Anderson, Halifax, $1,920; J. F. C. Anderson, Saskatoon, Sask., $3,825; P. M. Andrus, London, Ont., $3,400; R. C. Anglin, Toronto, $3,364.75; L. J. Archibald, Halifax, $1,925; G. W. Armstrong, Ottawa, $1,075; W. S. S. Armstrong, Edmonton, $3,430; M. Aronovitch, Montreal, $3,935; G. F. Aylward, Victoria, $2,217.50.

J. W. Babb, London, Ont., $2,400; H. Bacal, Montreal, $1,300; D. J. Badke, Brantford, Ont., $1,116; A. W. Bagnall, Vancouver, $5,955; J. B. A. Baillargeon, Montreal, $4,050; M. M. Baird, Vancouver, $5,850; A. H. Baker, Calgary, Alta., $1,210; W. E. Baker, Vancouver, $2,650; J. Balfour, Vancouver, $5,168; R. H. Balinson, Hamilton, Ont., $1,290.65; A. W. Banghart, London, Ont., $1,900; L. T. Barclay, Toronto, $1,800; R. Baribeau, Three Rivers, Que., $1,383; W. W. Barraclough, Toronto, $2,300; J. E. Bateman, Toronto, $4,400; A. Beech, Pender Island, B.C., $1,365; J. A. M. Bell, Fredericton, $1,898.65; C. F. Bennett, Regina, $2,425; P. Berbrayer, Winnipeg, $6,110; J. R. Berry, Calgary, Alta., $3,025; F. L. Bickford, Winnipeg, $3,000; G. B. Bigelow, Vancouver, $3,150; B. A. Biggs, Flin Flon, Man., $1,664; D. L. G. Bingham, Kingston, Ont., $2,750; G. W. C. Bissett, Vancouver, $3,090; W. C. Blackwell, Lindsay, Ont., $1,621.95; N. J. Blair, Vancouver, $4,425; F. H. Bonnell, Vancouver, $5,900; P. Boretsky, Montreal, $1,497; E. H. Botterell, Toronto, $4,400; J. Bouchard, Montreal, $1,300; H. H. Boucher, Vancouver, $5,585; F. M. Bourne, Montreal, $5,300; L. Bouthillier, St. Hyacinthe, Que., $2,271; N. H. Bowers, North Bay, Ont., $1,035; H. E. Bowles, Winnipeg, $1,460; J. Boyd, Hamilton, Ont., $1,604; B. Brachman, Regina, $3,854; D. Bracken, Winnipeg, $1,020; G. G. Bradley, Regina, $2,610; G. Brearley, Belleville, Ont., $1,272; W. G. Breckenridge, Montreal, $4,535; W. V. Bremner, Montreal, $2,200; J. Bridge, Edmonton, $1,575; F. S. Brien, London, Ont., $1,860; C. A. Bright, London, Ont., $2,400; H. R. Brillinger, Hamilton, Ont., $1,213; S. W. Bromley, North Bay, Ont., $1,684; C. B. Brown, Toronto, $2,700; M. Brown, Kingston, Ont., $2,975; D. M. Bruser, Winnipeg, $4,430; L. L. Buffett, Glace Bay, N.S., $1,044; W. H. Burnett, London, Ont., $4,500; R. E. Burns, Victoria, $2,602; E. B. Busby, London, Ont., $1,925; A. A. Butler, Montreal, $4,525.

H. F. Cameron, Winnipeg, $4,810; J. A. M. Cameron, Calgary, Alta., $1,275; W. H. Cameron, Toronto, $1,250; D. Campbell, Charlottetown, $4,830; H. H. Campbell, Toronto, $2,050; J. M. Campbell, Saskatoon, Sask., $3,660; W. A. Campbell, Kingston, Ont., $2,510; H. Caplan, Montreal, $3,930; A. C. Carbert, Elmira, Ont., $1,460; M. J. Carney, Halifax, $2,585; S. Caron, Mastai, Que., $2,279; L. A. Carr, Hamilton, Ont., $2,625; C. A. M. Cawker, Vancouver, $5,510; B. S. Chadwick, Toronto $1,086; R. H. Chalmers, Fredericton, $2,004.47; W. B. Charles, Toronto, $2,700; D. N. Chisholm, Port Hawkesbury, N.S., $1,543.40; G. Chisholm, Victoria, $2,778; H. F. Christensen, Vancouver, $2,030; D. Christie, Vancouver, $3,825; E. F. Christopherson, Vancouver, $2,400; C. W. Clark, Winnipeg, $2,400; C. A. Cline, London, Ont., $3,410; G. E. Cloutier, Montreal, $3,900; T. H. Coffey, London, Ont., $3,675; W. Cohen, Montreal, $3,925; L. R. Coke, Winnipeg, $2,920; F. M. Cole, London, Ont., $2,725; H. M. Coleman, Toronto, $1,775; J. U. Coleman, Duncan, B.C., $1,308.82; R. J. Collins, East Saint John, N.B., $2,365; W. E. Collins, Ottawa, $1,250; J. E. Comeau, Weymouth, N.S., $1,203; W. V. Cone, Montreal, $1,762.50; W. F. Connell, Kingston, Ont., $2,250; R. V. Connors, Ottawa, $1,800; K. I. Conover.

Montreal, $4,969; M. A. Conway, Toronto, $3,425; K. E. Cooke, Hamilton, Ont., $1,130; H. G. Cooper, Vancouver, $4,410; R. H. Cooper, Winnipeg, $1,160; C. E. Cooper-Cole, Toronto, $3,825; G. A. Copping, Montreal, $3,475; H. R. Corbett, Halifax, $2,600; G. R. Corbosiero, Newcastle, N.B., $2,495; C. E. Corrigan, Winnipeg, $6,685; P. E. Cote, Quebec, $4,700; H. B. Cotnam, Pembroke, Ont., $1,360; S. K. Cougle, Saint John, N.B., $1,414; E. G. Coulson, Montreal, $2,210; M. W. Couper, Montreal, $5,225; H. D. Courtenay, Ottawa, $4,725; G. Craft, Montreal, $2,811.75; H. V. Cranfield, Toronto, $5,100; J. S. Crawford, Toronto, $2,849; W. Creighton, Winnipeg, $2,960; A. G. Crisp, Toronto, $3,800; R. P. Cromarty, Winnipeg, $3,410; H. S. Crosby, Halifax, $2,710; E. F. Crutchlow, Montreal, $2,750; B. Cuddihy, Montreal, $5,335; W. H. Cunningham, St. Catharines, Ont., $1,946.45; W. A. Curry, Halifax, $3,000; E. J. Curtis, Vancouver, $1,350.

W. A. Dakin, Regina, $3,550; J. E. Dalton, Victoria, $2,880; C. W. E. Danby, Kingston, Ont., $1,650; T. E. Dancey, Montreal, $7,200; J. A. Dauphinee, Toronto, $1,225; A. M. Davidson, Winnipeg, $2,220; V. D. Davidson, Saint John, N.B., $3,300; J. P. Davies, Huntsville, Ont., $1,916.55; G. S. Day, Toronto, $2,110; A. G. Denison, London, Ont., $1,950; W. L. Denney, London, Ont., $1,000; R. L. Denton, Montreal, $3,110; C. E. Dewitt, Wolfville, N.S., $1,192; M. R. Dickey, Vancouver, $4,800; E. D. Dickie, Digby, N.S., $1,221.05; J. K. M. Dickie, Ottawa, $2,466; J. C. Dickison, Montreal, $3,070; R. C. Dickson, Toronto, $3,362; J. G. Dillane, Hamilton, Ont., $2,575; J. J. Dinan, Montreal, $1,325; E. F. Donald, Edmonton, $1,351.55; S. K. Donald, Moncton, N.B., $1,464; S. O. Dowling, Winnipeg, $3,425; J. L. Downey, Winnipeg, $2,285; P. E. Doyle, Ottawa, $1,875; G. N. Duclos, Montreal, $6,000; J. D. Duffin, Calgary, Alta., $5,400; L. I. Duffy, Charlottetown, $1,406; J. A. Dufresne, Ottawa, $1,010; A. G. Duncan, Calgary, Alta., $2,525.

D. C. Eaglesham, Toronto, $2,325; S. Eagleson, Madoc, Ont., $1,073; D. C. Eaton, Halifax, $1,371; J. B. Eaton, Wolfville, N.S., $1,620; R. B. Eaton, Sackville, N.B., $1,011; H. W. Eckel, Toronto, $1,714; A. J. Elliott, Toronto, $3,475; H. Elliott, Montreal, $6,000; J. A. Elliott, Vancouver, $4,450; A. R. Elvidge, Montreal, $1,510; E. Emanuel, Montreal, $4,475; J. C. Emmett, Toronto, $2,803; E. T. Etsell, Winnipeg, $2,340; E. W. Ewart, Moncton, N.B., $1,184.40.

R. F. Farquharson, Toronto, $1,110; G. E. Faulds, London, Ont., $1,465; A. Fauteux, Montreal, $1,115; F. C. Fennell, Halifax, $2,295; H. Fine, Toronto, $1,810; J. A. Finley, Saint John, N.B., $2,360; C. M. Fisher, Montreal, $4,045; D. J. Fitz-Osborne, Vancouver, $2,960; J. F. Fleming, Stanley Bridge, P.E.I., $1,205; A. A. Fletcher, Toronto, $3,560; R. O. Flett, Winnipeg, $2,600; R. R. Forsey, Montreal, $1,300; P. Fortier, Quebec, $1,837; R. A. Fortye, Vancouver, $2,625; D. M. Foster, Guelph, Ont., $1,079; J. L. Fowler, Toronto, $2,530; E. M. Fox, Vancouver, $3,010; G. H. Francis, Vancouver, $3,250; W. A. Fraser, Vancouver, $4,535.

E. D. Gagnon, Montreal, $2,200; C. M. Gardner, Montreal, $6,535; E. Gaumond, Quebec, $2,350; J. D. Gauthier, Shippigan, N.B., $2,151.75; C. Gaviller, Owen Sound, Ont., $1,209; J. H. Geddes, London, Ont., $3,525; M. E. Geissinger, Edmonton, $2,375; M. Genier, St. Johns, Que., $1,592; J. Gerrie, Montreal, $5,225; A. Gibson, Winnipeg, $3,045; J. E. Gibson, Kingston, Ont., $2,450; J. W. Gibson, Sault Ste. Marie, Ont., $2,029; G. Gill, Montreal, $3,900; W. H. Gilroy, Mount Forest, Ont., $1,982; J. E. Gimby, Sault Ste. Marie, Ont., $1,285; A. Gordon, Winnipeg, $2,605; C. A. Gordon, Halifax, $3,330; S. D. Gordon, Toronto, $5,650; C. L. Gosse, Halifax, $3,900; J. Gosselin, Quebec, $4,425; J. E. M. Gouin, Pont Viau, Que., $1,296.75; C. E. G. Gould, Vancouver, $3,535; A. J. Grace, London, Ont., $3,425; A. F. Graham, Toronto, $3,900; J. W. Graham, Toronto, $2,750; R. W. Graham, Ottawa, $2,011.98; A. M. Grant, Souris, Man., $1,222; M. A. Gravel, St. Joseph d'Alma, Que., $3,102; C. C. Gray, Toronto, $2,725; R. A. Gregory, Saint John, N.B., $3,680; H. G. Grieve, Vancouver, $2,550; S. E. Grimes, Ottawa, $1,469; G. F. Guest, North Bay, Ont., $2,073; C. H. Gundry, Vancouver, $2,325.

A. R. Hagerman, Toronto, $2,175; H. C. Hair, Toronto, $1,385; J. Halle, Quebec, $1,667; G. W. Halpenny, Montreal, $6,000; J. D. Hamilton, Kingston, Ont., $1,800; R. H. Hamilton, Toronto, $2,150; L. M. Hampson, Ottawa, $2,592.50; W. F. Hancock, Fort Qu'Appelle, Sask., $1,260; P. W. Hardie, Hamilton, Ont., $2,340.50; B. C. Hardy, Toronto, $2,075; R. R. Harper, New Westminster, B.C., $2,313; R. I. Harris, Toronto, $2,260; J. P. Harshman, Toronto, $2,019; R. C. Hastings, Quebec, $2,850; P. P. Hauch, London, Ont., $7,225; E. G. Hawes, Saskatoon, Sask., $2,500; W. A. Hawke, Toronto, $3,475; R. T. Hayes, Saint John, N.B., $1,350; G. M. T. Hazen, Saskatoon, Sask., $1,612.75; T. G. Heaton, Toronto, $2,425; R. Henderson, Montreal, $1,325; H. H. Hepburn, Edmonton, $3,575; I. H. Herman, Saskatoon, Sask., $1,945; J. D. Hermann, Ottawa, $6,300; H. Hetherington, Toronto, $3,900; C. D. Hewett, Vancouver, $4,200; C. G. Hewitt, Toronto, $1,181; J. K. Higgins, Saint John, N.B., $3,511; C. E. Hill, Lansing, Ont., $1,452.80; J. C. Hill, Orillia, Ont., $3,308; W. H. P. Hill, Montreal, $6,525; H. A. Himel, Toronto, $2,000; F. S. Hobbs, Vancouver, $1,300; G. E. Hobbs, London, Ont., $2,660; W. P. Hogarth, Fort William, Ont., $1,168; G. W. Holden, Toronto, $3,650; L. G. Holland, Halifax, $3,900; T. E. Holland, Winnipeg, $2,400; G. F. Homer, Vancouver, $6,000; B. Hopkins, Kingston, Ont., $3,000; A. B. Houston, Winnipeg, $2,445; G. Houston, Charlottetown, $4,420; S. W. Houston, Kingston, Ont., $3,000; J. Howlett, Montreal, $3,925; J. A. Huard, Montreal, $2,600; F. Hudon, Quebec, $1,200; A. L. Hudson, Toronto, $1,075; A. R. Huggard, Vancouver, $3,550; R. F. Hughes, Hamilton, Ont., $1,097; E. R. Humphrey, Ajax, Ont., $5,149; H. H. Hyland, Toronto, $2,475; P. E. Ireland, Toronto, $2,160.

B. A. Jackson, Saskatoon, Sask., $5,000; M. R. Jackson, North Sydney, N.S., $1,207; A. Jacques, Quebec, $2,000; C. H. Jaimet, Hamilton, Ont., $1,000; A. B. James, Toronto, $2,285; F. L. Jamieson, Winnipeg, $2,390; R. A. Jamieson, Toronto, $2,015; T. R. Jarrott, Paris, Ont., $1,189.50; G. Jarry, Montreal, $5,225; S. Jauvoish, Winnipeg, $2,600; F. C. Jennings, Saint John, N.B., $4,310; L. G. Johnson, Montreal, $2,585; D. W. B. Johnston, London, Ont., $4,400; K. B. Johnston, Montreal, $1,300; R. A. Johnston, London, Ont., $4,800; A. Jolicoeur, Quebec, $3,150; C. M. Jones, Halifax, $3,300; E. A. Jones, Vancouver, $2,540; W. F. Jones, Toronto, $2,720; L. D. E. G. Joubert, Montreal, $1,800.

S. Kaplan, Vancouver, $2,350; J. F. Keays, Newcastle, N.B., $1,817; G. W. A. Keddy, Saint John, N.B., $4,875; W. S. Keith, Toronto, $2,760; H. J. Kellam, Ottawa, $3,645; G. C. Kelly, Hamilton, Ont., $1,000; J. R. Kelly, Edmonton, $3,650; A. S. Kennedy, Hamilton, Ont., $1,303; F. S. Kennedy, London, Ont., $1,500; W. W. Kennedy, Vancouver, $3,005; S. G. Kenning, Vancouver, $3,795; J. Kershman, Montreal, $3,900; J. M. Kilgour, Winnipeg, $3,450; A. S. Kirkland, Saint John, N.B., $3,000; G. H. Kitchen, Toronto, $1,200; S. Kobrinsky, Winnipeg, $2,110; B. Krasnoff, Kimberley, B.C., $1,531; W. G. Krauser, Montreal, $2,610.

M. J. P. Labrecque, Montreal, $2,600; W. J. Lamond, Sydney Mines, N.S., $2,053; C. E. Lamoureux, Montreal, $4,460; G. B. Lane, Timmins, Ont., $2,341; C. K. Langford, Saskatoon, Sask., $2,919; R. M. Langille, Truro, N.S., $1,177; R. G. Langston, Vancouver, $3,725; A. W. Lapin, Montreal, $3,925; G. C. Large, Vancouver $4,150; P. Lariviere, Montreal, $3,900; J. L. Larochelle, Quebec, $2,770; G. Lea, Charlottetown, $4,240; S. Leblond, Quebec, $5,000; G. Leclerc, Montreal, $1,300; B. C. Leech, Regina, $2,072.50; E. J. Lehmann, Ottawa, $3,415; P. O. Lehmann, Vancouver, $5,175; R. R. Lemieux, Montreal, $3,340; F. Letarte, Quebec, $3,800; M. R. Levey, Edmonton, $3,550; I. Levy, Hamilton, Ont., $1,390.25; J. A. Lewis, London, Ont., $6,130; E. A. Lindl, Toronto, $1,200; G. Loignon, Montreal, $3,935; V. C. Long, Toronto, $1,214; A. J. Longmore, Regina, $3,285; L. A. Loree, Guelph, Ont., $1,102; C. W. Lougheed, Toronto, $2,270; L. Lowenstein, Montreal, $2,630; H. E. D. Lowrey, North Bay, Ont., $1,945; J. C. Luke, Montreal, $2,655; A. E. Lundon, Montreal, $5,225; G. Lyons, Moncton, N.B., $1,302.44.

P. N. MacDermot, Montreal, $3,575; H. M. MacDonald, Oshawa, Ont., $2,189; I. MacDonald, Toronto, $7,025; R. G. MacDonald, Saint John, N.B., $2,205; R. H. MacDonald, Saskatoon, Sask., $1,230; R. M. MacDonald, Halifax, $2,900; S. A. MacDonald Montreal, $2,660; A. B. MacDoncll, Saskatoon, Sask., $2,043; J. A. K. MacDonell, Winnipeg, $2,610; D. M. MacFarlane, Regina, $1,902; J. A. MacFarlane, Toronto, $3,600; G. K. MacIntosh, Halifax, $1,932; H. R. MacIntyre, Toronto, $2,370; D. J. MacKenzie, Toronto, $1,560; K. A. MacKenzie, Halifax, $3,020; W. C MacKenzie, Edmonton, $2,575; W. B. MacKinnon, Winnipeg, $4,805; J. T. MacLean, Montreal, $3,925; N. D. MacLeod, Ottawa, $1,260; J. H. MacMillan, Grimsby, Ont., $1,166.25; E. MacNaughton, Montreal, $6,010; J. J. MacNeil, Montreal, $1,800; F. L. MacPhail, Montreal, $1,300; J. A. MacPhee, Summerside, P.E.I., $2,653; A. W. MacPherson, Toronto, $2,690; L. MacPherson, East Saint John, N.B., $2,028; V. O. Mader, Halifax, $4,800; J. H. Maitland, Toronto, $1,199; J. A. Malloch, Ottawa, $2,175; G. M. Malone, Regina, $2,610; R. B. Marchildon, Mattawa, Ont., $1,930.50; H. W. Martin, Hamilton, Ont., $2,350; L. P. E. Martin, Montreal, $1,300; R. B. Martin, Regina, $3,925; S. J. Martin, Montreal, $1,300; W. M. Martyn, Toronto, $2,760; A. T. Mathers, Winnipeg, $3,615; F. A. L. Mathewson, Winnipeg, $3,600; K. McAskile, Toronto, $1,475; J. G. McBroom, Kingston, Ont., $3,000; H. W. D. McCart, Toronto, $3,550; G. E. McCartney, Winnipeg, $3,000; J. B. McClinton, Timmins, Ont., $2,460.55; L. H. McConnell, Saskatoon, Sask., $2,862; A. W. McCulloch, Winnipeg, $3,625; C. McCulloch, Toronto, $1,125; J. E. McCutcheon, Regina, $1,825; D. W. McDonald, Montreal, $1,350; J. O. McDonald, Sudbury, Ont., $1,185; J. M. McEachern, Winnipeg, $1,075; D. S. McEwen, Winnipeg, $2,385; K. C. McGibbon, Winnipeg, $2,175; A. F. McGill, Vancouver, $3,040; N. B. McGillivray, Toronto, $1,025; A. C. R. McGonigle, Hamilton, Ont., $2,525; C. H. McGowan, North Bay, Ont., $1,284.62; A. D. McGregor, Truro, N.S., $3,685; F. R. McGregor, Verdun, Que., $2,441; C. A. McIntosh, Montreal, $3,900; D. O. McIntyre, Toronto, $1,102; J. M. McIntyre, Montreal, $1,275; R. McKenna, Montreal, $2,825; A. M. McLeod, Toronto, $1,550; J. J. A. McLurg, Regina, $1,985; J. C. McMullen, Fredericton, $1,611; G. J. McMurtry, Regina, $4,675; A. M. McNabb, Ottawa, $4,817; D. L. McRae, Montreal, $1,325; G. B. McTavish, Winnipeg, $2,670; D. C. McVicker, Deseronto, Ont., $1,626.55; J. C. Meakins, Montreal, $1,300; J. F. Meakins, Montreal, $2,625; N. P. Merkeley, Winnipeg, $1,145; W. S. Metzler, Toronto, $1,847; F. H. H. Mewburn, Edmonton, $4,770; E. G. Meyer, Toronto, $4,465; W. W. Middleton, London, Ont., $1,200; C. P. Miller, New Waterford, N.S., $1,063.05; F. L. Miller, Fredericton, $1,818; G. Miller, Montreal, $2,375; J. C. Miller, Quebec, $4,800; M. S. Miller, Calgary, Alta., $3,120; J. R. F. Mills, Toronto, $2,110; J. F. Minnes, Vancouver, $3,525; S. Mirsky, Ottawa, $4,520; D. S. Mitchell, Montreal, $5,270; H. Mitchell, Montreal, $3,925; R. M. Mitchell, Sudbury, Ont., $1,057.20; W. E. M. Mitchell, Vancouver, $2,510; A. E. Moll, Montreal, $4,300; A. H. Moore, North Bay, Ont., $2,636; C. H. Moore, Victoria, $2,410; D. F. Moore, Saskatoon, Sask., $2,635; D. B. Moran, Toronto, $1,250; E. Morin, Quebec, $4,800; J. E. Morin, Quebec, $1,675; L. R. Morse, Saint John, N.B., $4,350; P. W. Morse, Vancouver, $3,825; H. Mortimer, Montreal, $2,400; A. C. Morton, Montreal, $2,700; G. K. Morton, Edmonton, $3,925; H. S. Morton, Montreal, $2,620; H. T. R. Mount, Ottawa, $2,627; K. F. Mueller, Toronto, $1,445; L. M. Mullen, Calgary, Alta., $1,220.

J. E. Nichol, Ottawa, $4,175; J. F. Nicholson, Glace Bay, N.S., $1,012; M. Nicholson, Amherst, N.S., $1,493; H. Norman, Toronto, $2,250; H. D. O'Brien, Halifax, $2,950; J. B. O'Brien, Saint John, N.B., $2,201; J. J. O'Connell, Ottawa, $1,025; M. O'Connor, Kingston, Ont., $3,000; R. Ogilvie, Fredericton, $1,490; C. B. Orchard, Saskatoon, Sask., $2,605; H. Orr, Edmonton, $4,125; H. Ostry, Calgary, Alta., $3,875; A. A. Overholt, Brantford, Ont., $1,150.15.

J. H. Palmer, Montreal, $3,940; R. A. Palmer, Vancouver, $2,500; P. Panneton, Montreal, $1,300; B. Paradis, London, Ont., $2,400; U. L. Parnell, Vancouver, $2,400; J. C. Paterson, London, Ont., $4,210; J. W. Patrick, Montreal, $2,070; C. J. Pattee, Montreal, $2,400; W. E. Pearson, Mount Dennis, Ont., $1,165; C. B. Peirce, Montreal, $2,600; W. G. Penfield, Montreal, $3,925; G. F. Pennal, Toronto, $1,800; M. B. Perrin, Winnipeg, $3,650; J. L. Petitclerc, Quebec, $5,000; E. A. Petrie, Saint John, N.B., $3,000; W. M. Phinney, Yarmouth, N.S., $2,569.40; E. W. Pickard, Winnipeg, $4,550; M. M. Pierce, Winnipeg, $2,275; R. E. G. Place, Montreal, $1,020; H. C. Powell, Vancouver, $2,400; A. Powers, Ottawa, $1,655; D. Prendergast, Toronto, $1,300; I. C. Price, London, Ont., $2,530; R. S. Purkis, Vancouver, $2,740; L. J. Quinn, Montreal, $1,300.

L. R. Rabson, Winnipeg, $4,380; C. R. Rapp, Toronto, $1,625; G. E. Reed, Montreal, $1,025; R. H. B. Reed, Vancouver, $2,600; J. A. G. Reid, Toronto, $1,200; R. D. Reid, Prince Albert, Sask., $1,328; C. R. Rice,

Winnipeg, $1,400; Richards, Singleton & Hall, Toronto, $5,843; J. C. Richardson, Toronto, $3,425; R. W. Richardson, Winnipeg, $2,400; J. M. P. E. Robert, Montreal, $6,000; H. R. Robertson, Vancouver, $6,035; R. Robertson, Vancouver, $4,885; S. F. Robertson, Toronto, $3,080; R. B. Robinson, Hamilton, Ont., $1,225; D. E. Rodger, Regina, $6,525; J. D. Roger, Ottawa, $1,500; J. P. Roger, Quebec, $3,925; J. R. Rogers, Ingersoll, Ont., $1,476.50; B. Rose, Montreal, $4,200; B. R. Ross, Fredericton, $1,841; C. B. Ross, Gravenhurst, Ont., $1,055; C. C. Ross, London, Ont., $5,950; E. F. Ross, Halifax, $2,950; O. Rosthrup, Edmonton, $5,225; T. J. Roulston, Regina, $2,550; W. A. Rowland, Toronto, $1,200; S. D. Rusen, Winnipeg, $3,440; W. H. Russell, Toronto, $2,460; P. S. Rutherford, Vancouver, $1,370; W. G. Rutherford, Winnipeg, $2,810.

J. D. E. St. Victor, Quebec, $2,500; J. C. Samis, Ottawa, $3,525; E. P. Scarlett, Calgary, Alta., $2,050; A. A. Scharf, Saskatoon, Sask., $5,840.50; C. B. Schoemperlan, Winnipeg, $3,635; F. W. Schroeder, Regina, $5,950; H. M. Schweitzer, Regina, $3,210; D. L. Scott, Winnipeg, $2,230; G. D. Scott, Kingston, Ont., $3,010; H. Scott, Vancouver, $1,450; J. R. Scott, Belleville, Ont., $1,367; W. H. Scott, Edmonton, $2,535; R. Scott-Moncrieff, Vancouver, $1,475; T. Seddon, Saskatoon, Sask., $3,400; B. A. Seymour, Toronto, $1,405; G. Shanks, Vancouver, $3,900; J. G. Shannon, Montreal, $6,000; L. Shapiro, Montreal, $1,275; A. G. Shaw, Toronto, $1,900; T. M. Sieniewicz, Halifax, $2,967.50; S. Silver, Saint John, N.B., $5,185; H. Silverstein, Toronto, $3,020; P. Simard, Cap de la Madeleine, Que., $5,152.90; W. W. Simpson, Vancouver, $5,960; J. C. Sinclair, Toronto, $1,150; W. A. Sinclair, St. Stephen, N.B., $1,027; A. C. Singleton, Toronto, $1,000; J. Sirois, Quebec, $1,150; F. L. Skinner, Vancouver, $2,602; G. F. Skinner, Saint John, N.B., $1,108; W. L. Sloan, Vancouver, $6,010; A. G. Smith, North Bay, Ont., $1,232; D. Smith, Liverpool, N.S., $1,288; D. B. Smith, Hastings, Ont., $1,822.53; J. Sommers, Toronto, $6,450; J. M. Spence, Toronto, $1,410; E. W. Spencer, Saskatoon, Sask., $5,000; E. G. Spooner, Regina, $4,675; H. J. Spooner, Regina, $2,625; A. H. Squires, Toronto, $2,600; J. G. Stapleton, Hamilton, Ont., $7,132; L. C. Steeves, Halifax, $2,900; M. Stein, Toronto, $1,621; H. H. Stephens, Calgary, Alta., $1,200; E. Stephenson, Winnipeg, $4,467; W. D. Stevenson, Halifax, $2,475; C. A. Stewart, Toronto, $1,292; N. R. Stewart, Vancouver, $3,040; G. H. Stobie, Belleville, Ont., $1,400; R. H. Stoddard, Halifax, $3,600; A. B. Stokes, Toronto, $1,150; D. W. Stoneman, Toronto, $1,982; J. G. Strachan, Toronto, $3,200; M. Straker, Montreal, $3,910; B. C. Sutherland, Hamilton, Ont., $2,150; D. Swartz, Winnipeg, $4,580; K. D. Symington, Calgary, Alta., $5,400.

W. R. Taylor, Vancouver, $1,772; A. G. Tellson, Burford, Ont., $1,554; A. T. Thom, Montreal, $4,575; C. A. Thompson, London, Ont., $3,694.50; J. L. Thompson, Saint John, N.B., $3,047; D. M. Thomson, Ottawa, $2,975; F. B. Thomson, Vancouver, $1,935; R. K. C. Thomson, Edmonton, $3,335; E. L. Thorne, Halifax, $2,250; J. W. Tice, Hamilton, Ont., $1,385; A. R. Tilley, Toronto, $2,100; P. K. Tisdale, Winnipeg, $4,850; H. W. Tougas, Montreal, $5,550; E. B. Tovee, Toronto, $1,125; G. N. Tucker, Edmonton, $3,935; A. Turnbull, Vancouver, $6,000; D. J. Twiss, Brantford, Ont., $1,360; S. Vaisrub, Winnipeg, $1,500; C. E. Vaughan, Hamilton, Ont., $8,809.50; A. M. Vineberg, Montreal, $2,375; C. H. Vrooman, Vancouver, $3,767.

J. A. L. Walker, Montreal, $4,280; J. E. Walker, Vancouver, $4,600; L. W. Walker, Moncton, N.B., $1,021; S. Y. Walsh, Peterborough, Ont., $2,379.40; J. A. Walters, Toronto, $2,950; H. M. Warner, Kingston, Ont., $2,400; C. H. Watson, Toronto, $2,100; M. C. Watson, Toronto, $2,225; G. O. Watts, Weston, Ont., $3,603; H. M. Watts, Saint John, N.B., $3,200; O. S. Waugh, Winnipeg, $4,855; T. R. Waugh, Montreal, $1,500; A. C. H. Wensley, Saskatoon, Sask., $2,260; W. N. Westwood, Victoria, $1,058; D. Wheeler, Winnipeg, $2,750; E. P. White, Kingston, Ont., $1,800; E. S. White, Toronto, $1,124; T. H. White, Windsor, N.S., $1,811; R. G. Whitehead, Winnipeg, $5,160; D. M. Whitelaw, Vancouver, $2,400; W. C. Whiteside, Edmonton, $3,150; D. W. Whyte, Ottawa, $3,112.25; W. A. Wilford, Wiarton, Ont., $1,117.30; A. L. Wilkie, Montreal, $1,300; R. E. Will, Toronto, $3,675; C. D. G. Williams, Toronto, $1,475; D. H. Williams, Vancouver, $1,150; L. J. Williams, Vancouver, $2,275; S. L. Williams, Vancouver, $2,360; C. L. Wilson, Montreal, $1,525; D. R. Wilson, Edmonton, $3,625; D. T. Wilson, Fredericton, $3,253; K. E. Wilson, Ottawa, $3,399; R. Wilson, Vancouver, $3,945; D. K. Wise, Toronto, $1,113; H. S. Wismer, London, Ont., $6,000; M. A. Wittick, Burks Falls, Ont., $3,185.15; J. B. Wolfe, Vancouver, $1,389; E. Wolstein, Ottawa, $2,900; M. A. Woodside, Ottawa, $1,475; F. M. Woolhouse, Montreal, $5,250; H. P. Wright, Montreal, $2,600; H. S. Wright, Fredericton, $1,025; W. R. Wright, Fredericton, $1,982; N. M. Wrong, Toronto, $1,385; S. A. Yaffe, Hamilton, Ont., $1,700; H. G. Young, Moose Jaw, Sask., $1,075; S. Young, Regina, $3,265; L. Zacks, Peterborough, Ont., $1,559.35; C. Zeldowicz, Vancouver, $5,350.

Housing Contracts of $5,000 or over

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE

Vote 562

NOVA SCOTIA

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
F. A. Melanson	NS/1471B	Amherst R.R.1	6,000 00	5,750 00	5,750 00
S. A. Lunn	NS/363B	Annapolis Royal R.R. 2	5,200 00	250 00	5,200 00 (f)
C. E. Beaton	NS/1142B	Antigonish	5,700 00	250 00	5,700 00 (f)
J. J. Carnell	NS/781B	"	5,350 00	250 00	5,350 00 (f)
J. L. F. Cormier	NS/1523B	"	5,500 00	5,250 00	5,250 00
M. P. Fraser	NS/1504B	"	5,750 00	5,750 00	5,750 00 (f)
S. W. Levangie	NS/1533B	"	5,300 00	5,050 00	5,050 00
H. A. MacDonald	NS/1289B	"	5,750 00	250 00	5,750 00 (f)
H. J. MacDonald	NS/1510B	"	5,750 00	5,750 00	5,750 00 (f)
A. R. MacEachern	NS/1550B	"	5,300 00	3,577 50	3,577 50
D. L. MacEachern	NS/1178B	"	5,750 00	250 00	5,750 00 (f)
D. A. MacGillivray	NS/1290B	"	5,750 00	250 00	5,750 00 (f)
T. G. MacGillivray	NS/1547B	"	5,750 00	5,500 00	5,500 00 (f)
A. C. Thompson	NS/1507B	"	5,300 00	5,000 00	5,000 00
J. Barron	NS/769B	Aylesford	5,750 00	825 00	5,750 00 (f)
L. R. Robertson	NS/1544B	Barney's River Station	5,000 00	3,375 00	3,375 00
N. L. Crossley	*NS/635B	Bedford	5,800 00	.....	4,970 00
The Director, V.L.A.	"	"	.....	1,013 95	1,013 95 (f)
H. W. Demmings	NS/811B	"	6,000 00	5,750 00	5,750 00 (f)
A. H. Lonar	NS/937B	"	6,150 00	5,900 00	5,900 00
R. V. Bowser	NS/661B	Birch Cove	5,300 00	250 00	5,300 00 (f)
B. C. Goodwin & Son	NS/1202B	Bridgetown	8,175 00	5,599 88	8,175 00 (f)
J. H. Hicks & Sons Ltd.	NS/1186B	"	5,385 00	250 01	5,385 00 (f)
Acadia Construction Co. Ltd.	NS/1524B	Bridgewater	5,400 00	5,400 00	5,400 00 (f)
T. G. MacNutt	NS/1542B	Canning R.R.1	5,500 00	1,980 00	1,980 00
J. H. Hicks & Sons Ltd.	NS/778B	Centreville	5,400 00	790 00	5,400 00 (f)
L. Chiasson	NS/1424B	Cheticamp	5,239 00	5,239 00	5,239 00 (f)
G. F. Brison	NS/1177B	Cheverie	6,000 00	850 00	6,000 00 (f)
W. V. Webby	NS/862B	Cole Harbour	5,895 00	4,038 07	5,895 00 (f)
S. M. Eddy	NS/843B	Dartmouth R.R.1	5,650 00	3,870 25	5,650 00 (f)
J. W. MacDougall	NS/1449B	Dartmouth	5,600 00	5,600 00	5,600 00 (f)
J. Munroe MacDougall	NS/1486B	"	6,000 00	5,750 00	5,750 00
M. McPhee	NS/1197B	Glace Bay	6,000 00	4,050 00	4,050 00
G. H. Nichols	NS/1481B	Goshen	5,750 00	4,925 00	4,925 00
C. V. Buckley	NS/1508B	Guysboro	6,000 00	6,000 00	6,000 00 (f)
W. M. Freeman	NS/520B	Halifax	5,300 00	250 01	5,300 00 (f)
P. R. Rackham	NS/498B	"	7,000 00	250 00	7,000 00 (f)
L. H. Walker	NS/622B	"	5,300 00	250 00	5,300 00 (f)
G., B. & F. Boyd	NS/1371B	Hantsport	6,100 00	6,100 00	6,100 00 (f)
H. Patton	NS/382B	"	5,000 00	250 00	5,000 00 (f)
L. E. Patten	NS/1566B	Hebron	5,100 00	4,850 00	4,850 00
W. E. Halverson	NS/1588B	Hilden	5,400 00	3,645 00	3,645 00
H. H. Stevens	NS/433B	"	5,400 00	250 00	5,400 00 (f)
C. W. Steele	NS/1261B	Howie Centre	5,850 00	.....	526 50
R. Woodworth	NS/1582B	Kentville	6,500 00	6,250 00	6,250 00
B. P. Day	NS/944B	Lakeside	6,000 00	850 00	6,000 00 (f)
J. A. Munroe	NS/1392B	Linacy	6,000 00	5,150 00	5,150 00
W. A. English	NS/1238B	Liverpool	6,000 00	5,750 00	5,750 00
H. W. Peverill	NS/1171B	Lower Sackville	6,000 00	250 00	6,000 00 (f)
"	NS/1354B	"	5,648 00	5,648 00	5,648 00 (f)
"	NS/1095B	"	5,663 00	5,663 00	5,663 00 (f)
"	NS/1217B	"	5,400 00	5,150 00	5,150 00
K. P. Allen	NS/747B	Maccan	5,500 00	5,500 00	5,500 00 (f)
D. A. MacKinnon	NS/1196B	McGray's P.O.	6,000 00	2,490 00	6,000 00 (f)
S. J. Amirault	NS/1372C	Middle East Pubnico	5,200 00	5,200 00	5,200 00 (f)
M. S. Prest	NS/1579B	Mooseland	6,000 00	5,050 00	5,050 00
J. Barron	NS/1320B	New Minas	5,500 00	800 00	5,500 00 (f)
"	NS/1493B	"	5,750 00	5,500 00	5,500 00
G., B. & F. Boyd	NS/1447B	"	6,800 00	6,550 00	6,550 00
E. L. McNutt	NS/924B	"	5,750 00	250 00	5,750 00 (f)

(f) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

NOVA SCOTIA—*Concluded*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948-49	Payments to date
			$ cts.	$ cts.	$ cts.
J. A. Morton	NS/1545B	New Minas	6,000 00	5,750 00	5,750 00
G., B. & F. Boyd	NS/1554B	Newport	5,300 00	5,050 00	5,050 00
P. E. Veinot	NS/1277B	New Ross R.R.1	5,000 00	5,000 00	5,000 00 (*f*)
M. Udovin	NS/677B	New Victoria	5,925 00	4,058 62	5,925 00 (*f*)
"	NS/453B	New Waterford	5,730 00	3,433 00	5,730 00 (*f*)
"	NS/467B	"	5,520 00	2,660 00	4,868 00
"	NS/598B	"	5,520 00	2,760 00	4,968 00
C. P. Comeau	NS/501B	Ohio	5,500 00	250 00	5,500 00 (*f*)
W. Halverson	NS/466B	Pictou Road, Truro	5,400 00	250 00	5,400 00 (*f*)
S. J. Smith	NS/1461C	Fort Mouton (S.W.)	5,500 00	4,252 50	4,252 50
G. W. Hines	NS/596B	Port Williams	5,560 00	806 01	5,560 00 (*f*)
C. D. Brown	NS/1068B	Princes Lodge	5,600 00	3,780 00	3,780 00
N. & M. McPhee	NS/1306B	Reserve Mines	5,760 00	2,390 40	5,760 00 (*f*)
A. Polegato	NS/1592B	"	5,600 00	2,016 00	2,016 00
R. Sawlor	NS/1613B	"	5,750 00	3,881 25	3,881 25
M. Udovin	NS/435B	"	5,475 00	547 50	5,475 00 (*f*)
L. C. Ripley	NS/1286B	River Philip	6,000 00	250 00	6,000 00 (*f*)
Gomac Construction Co. Ltd.	NS/1073B	Riverton	6,800 00	250 00	6,800 00 (*f*)
B. A. E. Butler	NS/671B	St. Margaret's Bay	6,000 00	1,100 00	6,000 00 (*f*)
N. J. Morrison	NS/682B	South Bar	5,950 00	4,075 75	5,950 00 (*f*)
R. Sawlor & A. W. Campbell	NS/1298B	"	6,000 00	6,000 00	6,000 00 (*f*)
M. Udovin	NS/541B	"	7,000 00	2,500 00	7,000 00 (*f*)
J. C. Alme	NS/1564B	Springfield	5,400 00	5,150 00	5,150 00
J. S. Smith	NS/971B	Summerville Centre	5,400 00	2,241 00	5,400 00 (*f*)
J. E. Morrison	NS/521B	Sydney	5,560 00	250 00	5,560 00 (*f*)
"	NS/586B	"	5,560 00	250 00	5,560 00 (*f*)
C. W. Steele	NS/1247B	Sydney Forks	5,900 00	4,041 50	5,900 00 (*f*)
A. M. MacKinnon	NS/611B	Sydney Mines	5,300 00	250 00	5,300 00 (*f*)
"	NS/660B	"	5,560 00	250 00	5,560 00 (*f*)
R. W. Sawlor, A. W. Campbell & J. Porterfield	NS/676B	Sydney River	5,813 65	2,369 35	5,813 65 (*f*)
R. Sawlor, A. W. Campbell & J. Porterfield	NS/1011B	"	5,580 00	2,315 70	5,580 00 (*f*)
M. Udovin	NS/385B	"	5,360 00	536 00	5,360 00 (*f*)
"	NS/418B	"	5,448 00	535 00	5,448 00 (*f*)
"	NS/506B	"	5,520 00	552 00	5,520 00 (*f*)
"	NS/519B	"	6,070 00	2,107 00	6,070 00 (*f*)
"	NS/336B	"	6,000 00	1,620 00	5,400 00
N. J. Morrison	NS/1087B	Westmount North	5,600 00	250 00	5,600 00 (*f*)
R. A. MacKenzie	NS/1170B	West River	6,000 00	2,490 00	6,000 00 (*f*)
W. E. Cosman	NS/1589B	Weymouth	5,750 00	2,070 00	2,070 00
S. J. Amirault	NS/837C	Woods Harbour	5,250 00	2,178 75	5,250 00 (*f*)
M. R. MacConnell	NS/1452B	Yarmouth	5,750 00	5,750 00	5,750 00 (*f*)
PRINCE EDWARD ISLAND					
C. J. Bernard	PEI/594B	Alberton	5,600 00	5,600 00	5,600 00 (*f*)
H. S. MacEwen	PEI/598B	Bristol	5,600 00	250 00	5,600 00 (*f*)
A. Crane	PEI/65B	Central Royalty	5,200 00	520 00	5,200 00 (*f*)
M. E. Campbell	PEI/773B	Charlottetown	5,000 00	4,250 00	4,250 00
C. B. Crawford	PEI/715B	"	5,600 00	5,350 00	5,350 00
V. L. MacDonald	PEI/557B	"	5,050 00	755 00	5,050 00 (*f*)
R. H. MacLeod	PEI/220B	"	5,400 00	250 00	5,400 00 (*f*)
W. A. MacRae	PEI/678B	"	5,600 00	250 00	5,600 00 (*f*)
M. H. Weeks	PEI/733B	Elliott's	5,250 00	5,000 00	5,000 00
F. A. Arsenault	PEI/579B	Howlan	5,600 00	250 00	5,600 00 (*f*)
L. J. Trainor	PEI/758B	New Wiltshire R.R.	5,750 00	5,500 00	5,500 00
R. J. Phaneuf	PEI/772B	Summerside	5,250 00	5,000 00	5,000 00

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

NEW BRUNSWICK

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
McLeod Building & Supply Co.	NB/1566B	Barkers Point	5,300 00	4,445 00	4,445 00
E. L. Bartlett	NB/1314B	Bartlett Mills	5,000 00	750 00	5,000 00 (f)
F. J. McIntosh	NB/1132B	Bath	5,750 00	250 00	5,750 00 (f)
C. R. Hayward	NB/1492B	Bristol	5,275 00	5,025 00	5,025 00
A. L. Landry	NB/1462B	College Bridge	6,000 00	6,000 00	6,000 00 (f)
A. F. Butcher & Sons	NB/1508B	Dorchester	6,000 00	5,750 00	5,750 00
R. T. Nelson	NB/1146B	"	6,000 00	850 00	6,000 00 (f)
Hans Frohle	NB/110B	Douglas	5,500 00	5,500 00	5,500 00 (f)
K. L. Steeves	NB/1478B	Edgetts Landing	6,000 00	5,750 00	5,750 00
G. F. Boone	NB/1464B	Fredericton	5,200 00	5,200 00	5,200 00 (f)
Hans Frohle	NB/1114B	"	6,000 00	250 00	6,000 00 (f)
P. Dupuis	NB/1176B	Fox Creek	6,000 00	2,490 00	6,000 00 (f)
T. W. O'Neil	NB/1531B	Grand Harbour	6,000 00	540 00	540 00
Milton & Sons	NB/441B	Gunningsville	6,000 00	250 00	6,000 00 (f)
W. V. Spencer & Son	NB/359B	"	6,000 00	250 00	6,000 00 (f)
R. D. Fitzsimmons	NB/1275B	Hampstead R.R. 1	5,000 00	2,075 00	5,000 00 (f)
Milton & Sons	NB/1182B	Hillsboro	5,600 00	250 00	5,600 00 (f)
J. W. Nelson	NB/1333B	Hillsboro, R.R. 1	6,000 00	250 00	6,000 00 (f)
B. J. Hebert	NB/1124B	Lakeburn	5,000 00	2,075 00	5,000 00 (f)
F. Maillet	NB/1366B	"	5,000 00	4,250 00	4,250 00
G. A. Blakney	NB/1432B	Lewisville R.R. 1	8,000 00	8,000 00	8,000 00 (f)
Colonial Builders Ltd	NB/1616B	"	6,000 00	5,750 00	5,750 00
A. McIntosh	NB/1353B	"	6,000 00	250 00	6,000 00 (f)
G. A. Pond	NB/1457B	"	5,600 00	5,600 00	5,600 00 (f)
A. L. Smith	NB/1490B	"	6,000 00	4,050 00	4,050 00
S. A. Steeves & Son	NB/1512B	"	5,500 00	5,250 00	5,250 00
J. H. Arnold	NB/1099B	Marysville	5,700 00	250 00	5,700 00 (f)
"	NB/1116B	"	5,700 00	5,700 00	5,700 00 (f)
H. C. Burden	NB/868B	"	5,200 00	250 00	5,200 00 (f)
Hans Frohle	NB/1569B	"	5,500 00	5,210 00	5,210 00
"	NB/1613B	"	7,000 00	6,750 00	6,750 00
W. E. Leston	NB/1542B	Millville	5,300 00	5,050 00	5,050 00
A. P. Boudreau	NB/314B	Moncton R.R. 3	7,800 00	250 00	7,800 00 (f)
R. G. Burgess	NB/1567B	" R.R. 1	6,000 00	5,750 00	5,750 00
R. E. Coates	NB/1615B	" R.R. 3	5,075 00	4,317 50	4,317 50
G. F. Duncan	NB/1579B	" R.R. 5	5,400 00	5,150 00	5,150 00
R. A. Kay	NB/1614B	" R.R. 3	5,075 00	4,825 00	4,825 00
A. F. Letson	NB/1336B	Moncton	5,490 00	5,240 00	5,240 00
I. V. Long	NB/1475B	Painsec Settlement	6,000 00	6,000 00	6,000 00 (f)
W. E. Balzer	NB/1429B	Petitcodiac	5,000 00	4,750 00	4,750 00
A. E. McAllister	NB/1370B	"	5,000 00	750 00	5,000 00 (f)
Maple Leaf Construction Co.	NB/1055B	Randolph	8,000 00	250 00	8,000 00 (f)
J. S. Roy	NB/1364B	Richibucto	5,600 00	2,324 00	5,600 0 (f)
F. Warman	NB/1222B	Rothesay	5,636 95	250 00	5,636 95 (f)
B. Bowser	NB/722B	Sackville	6,000 00	250 00	6,000 00 (f)
H. R. Hicks	NB/1550B	"	5,700 00	5,450 00	5,450 00
T. F. Deacon	NB/875B	St. Andrews	5,700 00	2,365 00	5,700 00 (f)
G. F. Duncan	NB/1500B	St. Anselme	5,000 00	5,000 00	5,000 00 (f)
H. R. Haley	NB/419B	St. Stephen	5,500 00	5,200 00	5,200 00
"	NB/1474B	"	5,500 00	5,250 00	5,250 00
R. H. Hastey	NB/1473B	"	5,800 00	5,450 00	5,450 00
A. B. McLeod	NB/743B	"	6,000 00	2,160 00	2,160 00
G. H. Vail	NB/1079B	"	5,525 00	250 00	5,525 00 (f)
B. A. Eagles	NB/415B	Salisbury	5,200 00	520 00	5,200 00 (f)
Maple Leaf Construction Co.	NB/646B	Saint John	6,000 00	250 00	6,000 00 (f)
L. K. Ingersoll	NB/1118B	Seal Cove	6,000 00	250 00	6,000 00 (f)
G. Gallant	NB/1536B	Shemogue	5,900 00	5,650 00	5,650 00
M. A. Wilson	NB/1581B	Shippigan	5,100 00	4,850 00	4,850 00
D. A. Branch	NB/1356B	South Bathurst	6,000 00	6,000 00	6,000 00 (f)
Maple Leaf Construction Co.	NB/1097B	South Bay	6,542 00	6,542 00	6,542 00 (f)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

NEW BRUNSWICK—*Concluded*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
O. E. Pelkey	NB/1167B	Stickney	5,100 00	250 00	5,100 00 (*f*)
W. A. Craig	NB/1422B	Upper Charlo	6,000 00	5,750 00	5,750 00
W. J. Kent & Co.	NB/1221B	West Bathurst	6,000 00	6,000 00	6,000 00 (*f*)
		QUEBEC DISTRICT			
B. Dubois	Que/669B	Abitibi	6,345 00	172 00	6,345 00 (*f*)
L. H. Ryan	Que/3238B	Alcove	5,400 00	2,916 00	2,916 00
A. Auger	Que/2302B	Almaville-en-Haut	5,000 00	5,000 00	5,000 00 (*f*)
J. R. Noël	Que/2193B	Arthabaskaville	5,400 00	5,400 00	5,400 00 (*f*)
G. Caron	Que/2001B	Asbestos	5,200 00	5,200 00	5,200 00 (*f*)
"	Que/2487B	"	6,900 00	6,900 00	6,900 00 (*f*)
E. Frechette	Que/2016B	"	6,600 00	6,600 00	6,600 00 (*f*)
"	Que/2026B	"	6,477 00	6,477 00	6,477 00 (*f*)
J. W. Cooper	Que/3244B	Aylmer	6,000 00	6,000 00	6,000 00 (*f*)
E. Allard	Que/1559B	Baie d'Urfe	6,308 00	250 00	6,308 00 (*f*)
Duplex Construction Co.	Que/2372B	"	6,800 00	6,550 00	6,550 00
" "	Que/2740B	"	5,335 00	1,710 00	1,710 00
A. T. Hawke	Que/602B	"	5,598 00	2,358 00	5,598 00 (*f*)
"	Que/939B	"	7,727 00	1,852 70	7,727 00 (*f*)
E. L. Loveless	Que/1662B	"	8,000 00	1,050 00	8,000 00 (*f*)
G. E. Morrison	Que/2323B	"	5,500 00	5,500 00	5,500 00 (*f*)
"	Que/2526B	"	5,356 35	5,106 35	5,106 35
D. Ridehalgh	Que/1766B	"	7,000 00	250 00	7,000 00 (*f*)
R. & B. Construction	Que/528B	"	8,950 00	8,625 00	8,625 00
L. Daoust	Que/239B	Beaconsfield	7,325 00	672 24	7,325 00 (*f*)
A. Taillefer	Que/2845B	"	5,399 00	720 00	720 00
S. Redmond	Que/1999B	Beauce	5,000 00	5,000 00	5,000 00 (*f*)
"	Que/2289B	"	5,000 00	5,000 00	5,000 00 (*f*)
"	Que/2332B	"	5,000 00	5,000 00	5,000 00 (*f*)
"	Que/2503B	"	5,000 00	4,750 00	4,750 00
"	Que/2401B	"	5,000 00	4,750 00	4,750 00
F. X. Boisvert	Que/1214B	Beauport	5,400 00	1,800 00	5,400 00 (*f*)
A. Deslauriers & Fils	Que/1327B	"	6,000 00	250 00	6,000 00 (*f*)
M. Talbot	Que/1193B	"	5,940 00	1,183 50	5,940 00 (*f*)
Perreault & Freres	Que/2268B	Beloeil	5,000 00	4,750 00	4,750 00
A. T. Todd	Que/2402B	Brome	5,250 00	5,250 00	5,250 00 (*f*)
J. L. Pilott	Que/2248B	Buckingham	5,000 00	4,750 00	4,750 00
O. Hotte	Que/639B	Calumet	5,950 00	250 00	5,950 00 (*f*)
A. Beaumier	Que/1521B	Cap de la Madeleine	6,200 00	250 00	6,200 00 (*f*)
"	Que/2339B	" "	6,300 00	6,300 00	6,300 00 (*f*)
C. E. deMontigny	Que/1625B	" "	5,625 00	2,472 50	4,812 50
"	Que/1997B	" "	5,500 00	550 00	5,250 00
G. B. Mailhot & F. Deshaies	Que/2439B	" "	5,100 00	668 50	668 50
St. Odilon Construction Reg'd.	Que/1235B	" "	5,700 00	820 00	5,700 00 (*f*)
A. Turcotte	Que/2792B	" "	5,000 00	4,750 00	4,750 00
C. J. Payne	Que/3164B	Cascades	5,300 00	5,050 00	5,050 00
G. Caron	Que/882B	Causapscal	5,000 00	5,000 00	5,000 00 (*f*)
E. L. Loveless	Que/1471B	Cedar Park	7,992 00	1,049 20	7,992 00 (*f*)
A. & A. Brodie	*Que/379B	Chambly	5,080 50	.....	5,080 50
The Director, V.L.A.	"	"	832 00	832 00	832 00 (*f*)
D. G. Comber	*Que/32B	"	5,397 20	.....	5,397 20
The Director, V.L.A.	"	"	602 80	602 80	602 80 (*f*)
Keays Construction	Que/1602B	Chandler	5,000 00	250 00	5,000 00 (*f*)
A. Ross	Que/1748B	"	5,999 00	250 00	5,999 00 (*f*)
M. Cloutier	*Que/544B	Charlesbourg	4,729 77	.....	4,729 77
The Director, V.L.A.	"	"	420 23	420 23	420 23 (*f*)
A. Carrier	Que/1472B	Charny	5,322 08	250 00	5,322 08 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

QUEBEC DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
G. Bussières	Que/1528B	Chicoutimi	5,400 00	250 00	5,400 00 (f)
E. Lalonde	*Que/1867B	Choisy	3,915 00	1,539 90	3,915 00
R. Hetu	"	"	1,750 00	1,100 00	1,100 00
G. Caron	Que/864B	Danville	5,500 00	250 00	5,500 00 (f)
E. Therrien	Que/1579B	"	5,499 00	250 00	5,499 00 (f)
A. Bellinger	Que/3223B	Deschenes	7,425 00	7,175 00	7,175 00
W. J. Charron	Que/3247B	"	5,000 00	450 00	450 00
T. G. Gatterill	Que/3227B	"	5,259 00	2,839 86	2,839 86
R. A. Labonte	Que/3230B	"	5,375 00	5,375 00	5,375 00 (f)
W. J. Maloley	Que/3246B	"	5,375 00	5,125 00	5,125 00
Roy & Lafortune	Que/3224B	"	6,000 00	6,000 00	6,000 00 (f)
"	Que/3245B	"	5,500 00	5,500 00	5,500 00 (f)
M. E. Seguin	Que/3233B	"	5,325 00	5,325 00	5,325 00 (f)
J. E. Brouillette	Que/1835B	Farnham	5,000 00	4,750 00	4,750 00
W. Normand	Que/877B	Fox River	5,350 00	1,650 00	5,350 00 (f)
P. H. Gavard	Que/3186B	Gatineau	5,519 00	2,981 26	2,981 26
E. T. Bennett	Que/3112B	Gatineau Mills	5,400 00	5,150 00	5,150 00
G. Brisebois	Que/3078B	"	5,400 00	5,150 00	5,150 00
Dee Jay Construction	Que/3024B	"	7,000 00	6,750 00	6,750 00
Knight Construction Reg'd	Que/3047B	"	6,000 00	5,750 00	5,750 00
C. Marquis	Que/1221B	Granby	5,400 00	250 00	5,400 00 (f)
N. H. Munroe	Que/1437B	"	5,400 00	250 00	5,400 00 (f)
D. Cote	Que/2252B	Grande-Vallée	5,700 00	3,847 50	3,847 50
A. E. Brodie	*Que/550B	Greenfield Park	2,806 02		2,806 02
The Director, V.L.A.	"	"	2,473 98	2,473 98	2,473 98 (f)
Greenfield Park Homebuilders	Que/425B	"	5,500 00	500 00	5,500 00 (f)
P. Lanctot	Que/1009B	"	6,000 00	1,500 00	6,000 00 (f)
W. Jackson & Co	*Que/966B	Hudson	810 00	810 00	810 00
The Director, V.L.A.	"	"	46 53	46 53	46 53 (f)
R. & B. Construction	"	"	6,200 00	5,950 00	5,950 00
W. D. Hodgson	Que/835B	Hudson Heights	5,999 00	250 00	5,999 00 (f)
"	Que/878B	"	5,999 00	250 00	5,999 00 (f)
W. R. Robinson	Que/3219B	Ironsides	6,000 00	6,000 00	6,000 00 (f)
La Cie Noel Gagne Ltd	Que/2195B	Kenogami	5,130 00	4,880 00	4,880 00
A. Laurin	Que/1646B	Lachute	6,000 00	5,151 50	5,151 50
C. Brossard	Que/1754B	Laprairie	5,000 00	750 00	5,000 00 (f)
"	Que/1753B	"	5,000 00	1,130 00	5,000 00 (f)
J. H. Fournier	Que/1744B	"	5,200 00	770 00	5,200 00 (f)
"	Que/2640B	"	5,700 00	5,451 00	5,451 00
A. Landry	Que/1710B	"	6,000 00	1,860 00	6,000 00 (f)
D. Grenier	Que/2448B	Lennoxville	6,000 00	6,000 00	6,000 00 (f)
W. Lavallee	Que/1768B	"	5,728 00	1,861 60	5,728 00 (f)
"	Que/1827B	"	5,722 00	822 20	5,722 00 (f)
Greenfield Park Homebuilders	Que/1379B	Longueuil	5,836 50	2,172 71	5,836 50 (f)
P. H. Bouchard	Que/906B	Loretteville	5,025 00	4,272 50	4,272 50
E. N. S. Shannon	Que/2339B	Low	5,162 00	5,162 00	5,162 00 (f)
K. Martin	Que/1704B	Magog	6,000 00	250 00	6,000 00 (f)
J. O. Garreau	Que/1627B	Marieville	5,400 00	250 00	5,400 00 (f)
H. Grenier	Que/1066B	Notre-Dame de la Victoire	5,200 00	3,530 00	4,430 00
A. Daris	Que/1850B	Notre-Dame du Sacré-Cœur	5,600 00	2,000 00	5,600 00 (f)
"	Que/1977B	"	5,600 00	2,000 00	5,600 00 (f)
"	Que/1886B	"	5,600 00	3,260 00	5,600 00 (f)
J. L. Lebel	Que/2357B	"	6,000 00	6,000 00	6,000 00 (f)
J. E. Portugais	Que/2520B	"	5,800 00	5,550 00	5,550 00
Coté & Frères	Que/557B	Otterburn Park	5,399 00	516 37	5,399 00 (f)
"	Que/716B	"	5,400 00	540 00	5,400 00 (f)
Keays Construction	Que/1950B	Pabos Mills	5,749 00	5,498 99	5,498 99
H. F. Michel	Que/1345B	Paspébiac	5,999 00	250 00	5,999 00 (f)

(f) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

QUEBEC DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
G. Dubé	Que/984B	Plessisville	5,400 00	250 00	5,400 00 (*f*)
E. Allard	Que/1552B	Pointe Claire	6,774 00	250 00	6,774 00 (*f*)
"	Que/1603B	"	8,000 00	1,050 00	8,000 00 (*f*)
"	Que/2104B	"	8,790 00	8,790 00	8,790 00 (*f*)
"	Que/1106B	"	7,230 00	7,230 00	7,230 00 (*f*)
"	Que/2263B	"	6,843 00	6,843 00	6,843 00 (*f*)
J. Ariott	Que/2519B	"	8,500 00	8,250 00	8,250 00
H. Blais	Que/2674B	"	5,550 00	5,300 00	5,300 00
Bruno Construction	*Que/309B	"	6,225 00	.....	6,225 00
The Director, V.L.A.	"	"	456 00	456 00	456 00 (*f*)
G. Daoust	Que/2616B	"	8,243 00	7,993 00	7,993 00
Faircraft Ind. Ltd	Que/607B	"	5,290 50	190 00	5,290 50 (*f*)
"	Que/1011B	"	5,277 50	40 00	5,277 50 (*f*)
A. Gagné	*Que/957B	"	5,175 31	148 96	5,175 31
The Director, V.L.A.	"	"	24 69	24 69	24 69 (*f*)
A. Gagné	*Que/1217B	"	5,295 00	.....	5,295 00
The Director, V.L.A.	"	"	5 00	5 00	5 00 (*f*)
A. Gagné	*Que/2088B	"	5,193 00	108 97	5,193 00
The Director, V.L.A.	"	"	19 03	19 03	19 03 (*f*)
A. Gagné	*Que/264B	"	5,708 97	.....	5,708 97
The Director, V.L.A.	"	"	41 03	41 03	41 03 (*f*)
Home Builders Reg'd	Que/2704B	"	7,515 00	7,265 00	7,265 00
Laurent Berger Ltd	Que/700B	"	8,000 00	250 00	8,000 00 (*f*)
G. E. Morrison	Que/2397B	"	5,200 00	4,950 00	4,950 00
"	Que/2463B	"	5,500 00	5,250 00	5,250 00
"	Que/2642B	"	5,675 00	5,425 00	5,425 00
R. & B. Construction	Que/2599B	"	6,300 00	6,300 00	6,300 00 (*f*)
D. Ridahalgh	Que/1885B	"	7,200 00	250 00	7,200 00 (*f*)
E. Roy	Que/2408B	"	5,000 00	3,015 00	3,015 00
E. Roy & A. Roy	*Que/1048B	"	6,418 09	.....	6,418 09
The Director, V.L.A.	"	"	1,331 91	1,331 91	1,331 91 (*f*)
D. Tremblay	*Que/1468B	"	4,300 00	.....	4,300 00
Duplex Construction Reg'd	"	"	2,375 00	2,375 00	2,375 00 (*f*)
A. Sirois	Que/1651B	Quebec	5,250 00	1,740 00	5,250 00 (*f*)
J. Rivet & M. Rivet	Que/2750B	Repentigny	6,750 00	5,861 50	5,861 50
C. E. Boucher	Que/2435B	Rivière-du-Loup	5,609 00	5,359 00	5,359 00
"	Que/2429B	"	5,606 00	5,606 00	5,506 00 (*f*)
"	Que/2705B	"	5,690 00	5,690 00	5,690 00 (*f*)
F. D'Amours	Que/2894B	"	5,615 00	1,768 73	1,768 73
A. Daris	*Que/836B	"	5,450 00	.....	5,450 00
The Director, V.L.A.	"	"	250 00	125 00	125 00
A. Daris	*Que/1503B	"	5,301 50	.....	5,301 50
The Director, V.L.A.	"	"	298 50	225 00	225 00
A. Daris	*Que/1803B	"	5,350 00	.....	5,350 00
The Director, V.L.A.	"	"	250 00	250 00	250 00 (*f*)
A. Daris	*Que/2505B	"	3,643 12	.....	3,643 12
P. Deschenes	"	"	2,516 88	2,516 88	2,516 88 (*f*)
Deschesnes & Mailhot	Que/2477B	"	5,669 00	5,669 00	5,669 00 (*f*)
A. Desrosiers	Que/2588B	"	5,687 00	5,687 00	5,687 00 (*f*)
A. Dionne	Que/2532B	"	9,999 00	9,999 00	9,999 00 (*f*)
J. M. Levesque	Que/2428B	"	5,654 00	5,654 00	5,654 00 (*f*)
"	Que/2902B	"	6,502 00	878 00	878 00
J. M. Marmen	Que/2859B	"	5,663 00	3,822 53	3,822 53
M. Saindon	Que/2764B	"	5,657 00	5,407 00	5,407 00
J. A. Bacon	Que/884B	Rock Island	5,000 00	250 00	5,000 00 (*f*)
S. & H. Construction Co. Ltd.	Que/675B	Rosemere	8,000 00	250 00	8,000 00 (*f*)
A. Couture	Que/1497B	"	5,000 00	250 00	5,000 00 (*f*)
A. Dolbec	Que/1159B	St. Ambroise	5,400 00	400 00	5,400 00 (*f*)
E. Allard	Que/2208B	Ste. Anne de Bellevue	8,630 00	8,630 00	8,630 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

QUEBEC DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
G. A. Greenfields	Que/1098B	Ste-Anne-du-Bout-de-l'Ile	5,999 00	1,769 00	5,999 00 (*f*)
E. Rioux	Que/1449B	St. Arsene	5,499 00	3,159 00	5,499 00 (*f*)
P. Carrière	Que/2313B	St. Bruno	5,150 00	1,620 00	1,620 00
C. Poirier	Que/2625B	"	5,240 00	5,240 00	5,240 00 (*f*)
"	Que/2406B	"	5,440 00	5,190 00	5,190 00
"	Que/2806B	"	5,700 00	5,450 00	5,450 00
Pre-Cut Housing Co.	Que/2410B	"	5,250 00	5,000 00	5,000 00
E. Tardiff	Que/728B	"	8,000 00	5,400 00	5,400 00
D. Gauvin	Que/1390B	Ste. Catherine	5,400 00	250 00	5,460 00 (*f*)
E. Provost	Que/843B	Ste. Claire	5,400 00	3,060 00	5,400 00 (*f*)
Maltais & Bouchard	Que/1600B	St. Cœur de Marie	5,000 00	4,750 00	4,750 00
P. Lanctot	Que/1708B	St. Constant	5,000 00	750 00	5,000 00 (*f*)
E. Nadon	Que/1202B	Ste. Dorothée	5,200 00	250 00	5,200 00 (*f*)
A. Pilon	Que/1039B	"	6,500 00	250 00	6,500 00 (*f*)
"	Que/986B	"	5,500 00	5,500 00	5,500 00 (*f*)
E. Blais	Que/2662B	St. Edouard	5,000 00	4,750 00	4,750 00
A. Dolbec	Que/1877B	Ste. Etienne de Lauzon	5,150 00	4,385 00	4,385 00
E. Dalcourt	Que/2151B	St. Félix de Valois	5,200 00	3,510 00	3,510 00
Y. Boisvert	Que/2269B	Ste. Flore	5,200 00	4,950 00	4,950 00
A. Dolbec	Que/1035B	Ste. Foye	5,800 00	4,970 00	4,970 00
"	Que/2548B	"	5,600 00	4,790 00	4,790 00
Coté & Lafleur Enrg.	Que/1633B	"	8,000 00	1,050 00	8,000 00 (*f*)
M. Raymond	*Que/1131B	"	4,650 00	.....	4,650 00
The Director, V.L.A.	"	"	500 00	450 00	450 00
H. Lessard	Que/1906B	St. Fulgence	5,130 00	4,880 00	4,880 00
L. Desourdy	Que/2401B	St. Hilaire	6,500 00	6,500 00	6,500 00 (*f*)
Tremblay & Simard	Que/1033B	St. Honoré	5,300 00	250 00	5,300 00 (*f*)
J. Lamontagne	Que/2609B	St. Hyacinthe	5,000 00	3,375 00	3,375 00
A. Pilon	Que/1582B	St. Isidore	5,500 00	250 00	5,500 00 (*f*)
A. Barrière	Que/2626B	St. Jean	5,500 00	5,250 00	5,250 00
A. Doucet	Que/2524B	"	5,200 00	4,950 00	4,950 00
J. P. Guay	Que/668B	"	5,000 00	250 00	5,000 00 (*f*)
"	Que/2483B	"	5,100 00	5,100 00	5,100 00 (*f*)
"	Que/596B	"	5,200 00	250 00	5,200 00 (*f*)
A. Desjardins	Que/1346B	Ste. Jeanne d'Arc	5,300 00	250 00	5,300 00 (*f*)
W. Labelle	Que/1429B	St. Jérôme	5,100 00	250 00	5,100 00 (*f*)
A. Rochon	Que/2293B	"	5,499 00	5,499 00	5,499 00 (*f*)
H. Rochefort	Que/1783B	St. Joachim de Châteauguay	5,799 00	5,799 00	5,799 00 (*f*)
A. A. Fortin	Que/1161B	St. Lambert	6,365 00	1,536 50	6,365 00 (*f*)
C. E. DeMontigny	Que/2447B	St. Louis de France	6,000 00	4,050 00	4,050 50
"	Que/2365B	"	5,000 00	5,000 00	5,000 00 (*f*)
"	Que/2188B	"	6,625 00	6,375 00	6,375 00
A. Girouard	*Que/954B	St. Martin	4,787 55	.....	4,787 55
The Director, V.L.A.	"	"	512 45	512 06	512 06
H. Alain	Que/1132B	St. Raymond	5,000 00	300 00	5,000 00 (*f*)
H. Beaupré	Que/1719B	"	5,800 00	250 00	5,800 00 (*f*)
J. A. Canuel	Que/1430B	St. Rémi de Price	5,200 00	1,600 00	5,200 00 (*f*)
A. Gendron	Que/2644B	Ste. Rose	5,200 00	4,430 50	4,430 50
R. Couture	Que/2368B	Ste. Thérèse	9,000 00	8,750 00	8,750 00
A. Couture	Que/832B	Ste. Thérèse de Blainville	5,900 00	250 00	5,900 00 (*f*)
"	Que/1440B	"	6,000 00	6,000 00	6,000 00 (*f*)
J. R. Thibault	Que/771B	"	5,200 00	3,150 00	3,150 00
F. D. Mathias	Que/2641B	Saraguay	5,649 00	5,649 00	5,649 00 (*f*)
A. Jacques	Que/2502B	Sawyerville	5,500 00	5,250 50	5,250 50
C. E. Elsliger	Que/1605B	Seven Islands	5,499 00	2,474 55	2,474 55
S. Grondin	Que/2741B	Sherbrooke	5,500 00	3,712 50	3,712 50
Wm. Lavallée	Que/2726B	"	6,600 00	6,350 50	6,350 50
"	Que/2767B	"	7,130 00	6,880 00	6,880 00

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

QUEBEC DISTRICT—*Concluded*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
Les Ateliers de la Construction	Que/2491B	Sherbrooke	5,200 00	5,200 00	5,200 00 (*f*)
N. E. Goyette	Que/907B	Sutton	5,400 00	5,400 00	5,400 00 (*f*)
V. Grenier	Que/2814B	Thetford Mines	5,400 00	1,701 00	1,701 00
P. Bellerive	Que/2425B	Trois-Rivières	5,300 00	5,050 00	5,050 00
J. B. Fortin	Que/2443B	"	6,250 00	6,250 00	6,250 00 (*f*)
A. Lefebvre	Que/2417B	"	5,000 00	4,250 00	4,250 00
C. Lunny	Que/2131B	Varennes	5,400 00	4,750 00	4,750 00
A. Lemontagne	Que/1659B	Westburry	5,400 00	5,150 00	5,150 00
Faircraft Ind. Ltd	Que/784B	Woodlands	5,175 00	40 00	5,175 00 (*f*)

TORONTO DISTRICT

C. J. Carter	O/2548B	Agincourt	5,000 00	1,575 00	1,575 00
T. E. Drolet	O/2297B	"	5,500 00	100 00	5,500 00 (*f*)
Forbes Construction Co.	O/2795B	"	5,550 00	2,303 25	5,550 00 (*f*)
" "	O/5082B	"	5,274 00	3,362 69	5,024 00
F. Hull	O/1839B	"	5,100 00	100 00	5,100 00 (*f*)
H. D. Laughlin	O/410B	"	5,400 00	2,241 00	5,400 00 (*f*)
W. J. Lyon	O/3131B	"	5,500 00	500 00	4,075 00
E. McCutcheson	O/5400B	"	5,150 00	4,414 00	4,900 00
T. J. Smith	O/461B	"	5,400 00	486 00	486 00
R. W. Speiran	O/3908B	"	5,000 00	1,575 00	1,575 00
H. G. Tustin	O/2586B	"	5,000 00	1,350 00	2,925 00
A. E. Reed	O/3430B	Allandale	6,000 00	3,510 00	3,510 00
J. H. Irvine	O/5333B	Alliston	5,400 00	3,159 00	3,159 00
J. N. Malcom	O/3263B	"	5,400 00	3,159 00	3,159 00
W. W. Melville	O/3231B	"	5,400 00	100 00	5,400 00 (*f*)
G. S. Smockum	O/3539B	"	5,600 00	100 00	5,600 00 (*f*)
C. N. Wilson	O/5410B	"	5,400 00	3,159 00	3,159 00
J. P. Chapshie	O/7817B	Arnprior	5,480 00	798 00	5,480 00 (*f*)
A. R. Faulker	O/5735B	Aurora	5,000 00	1,155 00	4,750 00
J. G. Milne	O/7834B	Bancroft	5,100 00	4,850 00	4,850 00
Allandale Lumber & Fuel Co.	O/1886B	Barrie	5,500 00	100 00	5,500 00 (*f*)
S. Exell	O/3489B	"	5,250 00	100 00	5,250 00 (*f*)
A. F. Harris	O/873B	"	5,175 00	3,544 87	5,175 00 (*f*)
R. J. Scruton	O/1718B	"	5,175 00	4,925 00	4,925 00
D. Sheard	O/2263B	"	5,750 00	5,750 00	5,750 00 (*f*)
"	O/2996B	"	5,900 00	5,650 00	5,650 00
"	O/6318B	"	5,400 00	2,241 00	5,400 00 (*f*)
R. E. Tuck	O/2407B	"	5,200 00	100 00	5,200 00 (*f*)
D. L. Weber	*O/1994B	"	6,772 50	.....	6,772 50
F. McDowel		"	752 50	752 50	752 50 (*f*)
Brenay & Hennessy	O/9109B	Belleville	5,200 00	3,510 00	3,510 00
" "	O/9122B	"	5,500 00	3,712 50	3,712 50
" "	O/9131B	"	7,345 00	4,950 00	4,950 00
L. H. Cailes	O/8820B	"	5,550 00	4,246 25	4,246 25
J. S. Colligan	O/8751B	"	6,506 00	6,256 00	6,256 00
J. E. Goodfellow	O/8473B	"	6,000 00	250 00	6,000 00 (*f*)
"	O/8514B	"	6,000 00	250 00	6,000 00 (*f*)
"	O/8545B	"	6,000 00	250 00	6,000 00 (*f*)
"	O/8750B	"	6,850 00	5,915 00	5,915 00
"	O/8752B	"	6,350 00	6,100 00	6,100 00
"	O/8753B	"	6,600 00	6,350 00	6,350 00
"	O/8754B	"	6,600 00	6,350 00	6,350 00
"	O/8760B	"	6,600 00	6,350 00	6,350 00
"	O/8803B	"	7,064 00	4,768 20	4,768 20
"	O/8831B	"	6,900 00	6,650 00	6,650 00

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
J. E. Goodfellow	O/8843B	Belleville	6,600 00	6,350 00	6,350 00
"	O/8872B	"	6,900 00	6,650 00	6,650 00
A. M. Haig	O/8595B	"	6,599 00	250 00	6,599 00 (f)
R. Hennesay	O/9036B	"	5,300 00	5,050 00	5,050 00
H. Montgomery	O/8611B	"	5,800 00	250 00	5,800 00 (f)
P. Phillips	O/8783B	"	5,100 00	1,606 50	1,606 50
T. E. Scolfield	O/8866B	"	7,300 00	7,050 00	7,050 00
G. A. Street	O/8965B	"	6,000 00	5,750 00	5,750 00
Trudeau Motors Ltd.	O/7631B	"	5,400 00	250 00	5,400 00 (f)
R. H. Vaughn	O/7492B	"	5,400 00	9 52	5,400 00 (f)
White Lumber	O/8501B	"	5,869 93	5,869 93	5,869 93 (f)
J. R. P. G. Beaudoine	O/7538B	Billings Bridge	5,999 00	600 00	5,999 00 (f)
H. P. Boyce	O/7580B	"	5,399 00	620 00	5,399 00 (f)
J. Fraser Jr.	O/8928B	"	5,400 00	5,150 00	5,150 00
C. T. Holbrook	O/8499B	"	5,500 00	800 00	5,500 00 (f)
E. L. Jones	O/7469B	"	5,600 00	2,865 92	2,865 92
O. G. Meikle	O/7581B	"	5,500 00	168 90	5,118 90
F. V. Mitchell	O/8840B	"	5,300 00	5,050 00	5,050 00
M. S. Ralph	O/8496B	"	5,400 00	250 00	5,400 00 (f)
J. N. Ramsay	O/7724B	"	5,399 00	789 90	5,399 00 (f)
J. A. Tapp	O/7728B	"	6,009 00	600 00	6,009 00 (f)
W. H. Rose	O/7365B	Bloomfield	5,000 00	750 00	5,000 00 (f)
T. E. Taylor	O/1208B	Bowmanville	5,322 89	3,113 90	3,113 90
C. Dawes & Son	O/4491B	Brampton	5,800 00	100 00	5,800 00 (f)
K. G. Harris	O/3302B	Brechin	5,250 00	5,250 00	5,250 00 (f)
Brunet Bros.	*O/7186B	Britannia Heights	5,148 00	1,638 00	5,148 00
J. B. Bradley	"	"	776 00	776 00	776 00 (f)
J. A. Larose	O/7810B	"	6,300 00	75 00	6,300 00 (f)
E. O. Switzer	O/7473B	"	6,500 00	6,250 00	6,250 00
"	O/7598B	"	6,375 00	150 00	6,375 00 (f)
"	O/8588B	"	6,500 00	650 00	6,250 00
C. Blad	O/7676B	Brockville	5,125 00	512 50	5,125 00 (f)
J. R. Dietz	O/8923B	"	5,500 00	5,250 00	5,250 00
W. Forten	O/8058B	"	6,000 00	250 00	6,000 00 (f)
"	O/7895B	"	5,000 00	250 00	5,000 00 (f)
W. Forten & Son	O/7915B	"	7,000 00	5,325 00	5,325 00
"	O/8775B	"	5,300 00	5,050 00	5,050 00
"	O/8997B	"	5,500 00	5,250 00	5,250 00
M. G. May	O/2454B	Burnhamthorpe	5,400 00	100 00	5,400 00 (f)
L. L. Watson	O/8669B	Campbellford	5,700 00	1,852 50	5,700 00 (f)
"	O/8438B	"	6,400 00	250 00	6,400 00 (f)
Blad & S. LeBlanc	O/7727B	Cardinal	5,300 00	250 00	5,300 00 (f)
E. Marshall	O/8609B	"	6,125 00	6,125 00	6,125 00 (f)
J. E. Proctor	O/8736B	Carlington	5,700 00	4,880 00	4,880 00
R. A. Seale	O/8487B	Cataraqui	5,999 00	5,149 09	5,149 09
R. W. Cathcart	O/3207B	Cavan	5,400 00	3,159 00	3,159 00
W. Pullen	O/2214B	Clark's Corners	5,400 00	3,510 00	5,400 00 (f)
W. C. Bastin	O/2601B	Clarkson	5,300 00	4,520 00	4,520 00
T. A. Wilson	O/8248B	Cobourg	5,400 00	790 00	5,400 00 (f)
C. Potter	O/9111B	Collin's Bay	5,200 00	3,510 00	3,510 00
E. S. Schieck	O/8989B	"	5,250 00	4,143 75	4,143 75
J. W. Cockwell	O/3063B	Cooksville	5,300 00	990 00	990 00
A. W. Corrigon	O/1574B	"	5,150 00	3,012 75	3,012 75
J. D. Cranston	O/3308B	"	5,038 45	1,442 73	5,038 45 (f)
T. G. Cranston	O/3775B	"	5,000 00	1,000 00	5,000 00 (f)
W. T. A. Love	O/1115B	"	5,400 00	1,701 00	1,701 00
R. A. Williams	O/6223B	"	6,000 00	250 00	6,000 00 (f)
J. D. Wood, Jr.	O/3323B	"	6,000 00	540 00	540 00
S. A. Begg	O/8794B	Crysler	5,000 00	5,000 00	5,000 00 (f)
Wm. Doust	O/7133B	Cyrville	5,550 00	2,515 00	5,550 00 (f)

(f) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
E. A. Burgis	O/1161B	Dawes Rd.	7,000 00	100 00	7,000 00 (*f*)
"	O/1784B	"	5,500 00	100 00	5,500 00 (*f*)
"	O/4426B	"	6,500 00	100 00	6,500 00 (*f*)
H. C. Hagerman	O/1318B	"	5,000 00	100 00	5,000 00 (*f*)
A. J. R. Moxon	O/1323B	"	5,150 00	.....	4,188 26
J. Northey	O/1936B	"	5,400 00	100 00	5,400 00 (*f*)
Plywood Fabricators Ltd	O/598B	"	5,330 00	479 00	5,330 00 (*f*)
"	†O/631B	"	5,270 00	100 00	5,270 00 (*f*)
"	†O/634B	"	5,250 00	100 00	5,250 00 (*f*)
"	†O/635B	"	5,290 00	599 50	5,290 00 (*f*)
"	†C/636B	"	5,210 00	100 00	5,210 00 (*f*)
"	†O/637B	"	5,285 00	100 50	5,285 00 (*f*)
"	†O/638B	"	5,485 00	100 00	5,485 00 (*f*)
"	†O/681B	"	5,255 00	200 00	5,255 00 (*f*)
"	†O/685B	"	5,395 00	100 00	5,395 00 (*f*)
"	†O/773B	"	5,440 00	544 00	5,440 00 (*f*)
"	†O/774B	"	5,410 00	100 00	5,410 00 (*f*)
"	†O/776B	"	6,815 00	100 00	6,815 00 (*f*)
"	†O/1114B	"	5,070 00	507 00	5,070 00 (*f*)
"	†C/1153B	"	5,400 00	540 00	5,400 00 (*f*)
"	†C/1162B	"	5,400 00	540 00	5,400 00 (*f*)
"	†O/1320B	"	5,000 00	500 00	5,000 00 (*f*)
"	†C/1321B	"	5,445 00	1,772 50	5,445 00 (*f*)
T. E. Virolainen	O/604B	"	5,350 00	2,220 25	5,350 00 (*f*)
A. M. Waddington	O/2018B	"	5,000 00	4,750 00	4,750 00
C. F. Bentley	O/1277B	Downsview	5,600 00	1,764 00	1,764 00
G. D. Brooks	O/54B	"	5,700 00	3,904 50	5,700 00 (*f*)
F. A. Clarke	O/6239B	"	5,400 00	1,701 00	1,701 00
K. A. Collins	O/3355B	"	5,500 00	2,722 50	3,217 50
A. J. Cross	O/1077B	"	5,750 00	1,330 40	5,209 10
Godson Construction Co.	O/5709B	"	5,600 00	3,836 00	5,600 00 (*f*)
M. A. Gontier	O/2154B	"	5,500 00	3,217 50	3,217 50
Gowans & Weaver	O/2277B	"	6,000 00	3,510 00	3,510 00
"	O/2311B	"	5,880 00	100 00	5,880 00 (*f*)
"	O/3573B	"	6,000 00	2,490 00	6,000 00 (*f*)
"	O/4973B	"	5,600 00	2,324 00	5,600 00 (*f*)
"	O/6393B	"	5,670 00	250 00	5,670 00 (*f*)
S. L. Hobman	O/4046B	"	5,400 00	1,085 07	4,630 28
G. H. Ineson	O/2992B	"	5,600 00	2,772 00	3,276 00
Isbister & McIntyre	O/5952B	"	6,000 00	2,490 00	6,000 00 (*f*)
J. H. Jones	O/3418B	"	5,398 77	20 77	5,398 77 (*f*)
"	O/5054B	"	6,049 05	1,240 02	6,049 05 (*f*)
McDonald & Son	O/5651B	"	5,600 00	3,836 00	5,600 00 (*f*)
D. E. Nystrom	O/2140B	"	5,100 00	1,606 50	1,606 50
J. P. Ogle	O/4086B	"	5,000 00	100 00	5,000 00 (*f*)
C. A. Palmateer	O/1756B	"	6,525 00	4,469 62	6,525 00 (*f*)
H. Phillips	O/3934B	"	5,500 00	3,785 00	5,500 00 (*f*)
J. Squigna	O/2100B	"	6,600 00	2,310 00	6,600 00 (*f*)
A. R. Tesky	O/5399B	"	5,600 00	5,350 00	5,350 00
R. Thorpe	O/3316B	"	5,200 00	1,638 00	1,638 00
C. J. Gould	O/5974B	Elgin Mills	5,275 00	2,159 00	2,159 00
E. Skinner	O/2812B	"	6,000 00	100 00	6,000 00 (*f*)
F. G. Roberts	O/2276B	Elmvale	5,700 00	5,700 00	5,700 00 (*f*)
J. Fearnley	O/1689B	Englehart	5,500 00	2,341 00	5,500 00 (*f*)
V. A. McMurray	O/8634B	Filmour	5,999 00	250 00	5,999 00 (*f*)
S. M. Millar	O/8835B	Forresters Falls	5,500 00	5,500 00	5,500 00 (*f*)
K. O. Bardslokken	O/8665B	Fowlers Corners	5,000 00	5,000 00	5,000 00 (*f*)
M. K. Fraser	O/9003B	Gananoque	6,000 00	5,750 00	5,750 00
K. L. Phillips	O/4984B	Gormley	5,400 00	5,150 00	5,150 00
C. Bonnis	O/4695B	Gravenhurst	5,000 00	750 00	5,000 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
P. L. Jear	O/7314B	Green Creek	5,100 00	4,850 00	4,850 00
C. A. Inglis	O/8358B	Haliburton	5,000 00	4,250 00	4,250 00
J. A. Canning	O/5984B	Harmony	5,400 00	2,241 00	5,400 00 (*f*)
T. Farrow	O/5911B	"	7,800 00	3,237 00	7,800 00 (*f*)
D. Redpath	O/5933B	"	6,000 00	.....	3,510 00
W. Ridgely	O/2974B	"	7,730 00	7,480 00	7,480 00
"	O/5979B	"	5,600 00	5,350 00	5,350 00
"	O/5987B	"	5,700 00	2,365 50	5,700 00 (*f*)
"	O/6257B	"	5,525 00	802 49	5,525 00 (*f*)
K. Whiley	O/6026B	"	5,700 00	2,365 50	5,700 00 (*f*)
W. Spencer	O/8253B	Havelock	5,800 00	.....	5,215 00
W. R. Aylesworth	O/4552B	Highland Creek	5,772 18	1,698 78	5,522 18
J. W. Bessey	O/168B	"	6,000 00	1,620 00	3,510 00
C. G. Denny	O/4976B	"	5,400 00	3,449 00	5,150 00
L. J. Dysart	O/4567B	"	5,250 00	2,598 75	3,071 25
R. N. Jaffray	O/973B	"	5,000 00	2,925 00	2,925 00
J. J. Keeler	O/2982B	"	5,350 00	2,220 25	5,350 00 (*f*)
M. G. Malcovich	O/3601B	"	5,700 00	3,334 50	3,334 50
C. G. Mason	O/4339B	"	5,600 00	100 00	5,600 00 (*f*)
R. St. J. McAfee	O/4493B	"	5,400 00	252 14	1,953 14
G. McBride	O/4295B	"	5,500 00	5,250 00	5,250 00
J. H. Moon	O/1942B	"	6,700 00	670 00	6,700 00 (*f*)
Moxon & Manaton	O/3345B	"	5,766 36	398 36	5,766 36 (*f*)
D. F. Nighswander	O/3688B	"	5,450 00	2,261 75	5,450 00 (*f*)
Plywood Fabricators Ltd.	O/1124B	"	5,150 00	515 00	5,150 00 (*f*)
H. D. Smith	O/1123B	"	5,000 00	1,575 00	1,575 00
P. M. Tinsley	O/1979B	"	5,000 00	1,925 00	1,925 00
J. D. May	O/9005B	Hilton	5,699 00	5,449 00	5,449 00
R. W. Jupp	O/2339B	Huntsville	5,785 00	100 00	5,785 00 (*f*)
W. D'Aust	*O/7466B	Hurdmans Bridge	6,000 00	.....	5,220 00
The Director, V.L.A.	"	"	.....	23 72	23 72
M. S. W. Prophet	O/8637B	"	5,350 00	2,110 00	5,350 00 (*f*)
E. A. Switzer	O/8773B	"	7,000 00	6,750 00	6,750 00
E. W. Andrew	O/5805B	Islington	5,200 00	930 18	2,568 18
J. B. Birkett	O/3535B	"	6,200 00	3,627 00	3,627 00
E. A. Brown	O/6037B	"	5,250 00	1,653 75	1,653 75
W. Brown	O/4223B	"	5,400 00	486 00	486 00
A. E. Brunne & Son	O/5264B	"	7,215 00	2,272 73	2,272 73
"	O/5844B	"	7,215 00	2,272 73	2,272 73
D. A. J. Byers	O/2052B	"	6,000 00	3,510 00	3,510 00
Clarkson Construction Co.	O/3173B	"	6,500 00	4,225 00	6,500 00 (*f*)
W. H. Clement	O/2107B	"	5,250 00	5,000 00	5,000 00
F. C. Cole	O/2412B	"	5,500 00	800 00	5,500 00 (*f*)
W. C. Cole	O/2005B	"	5,050 00	454 50	454 50
Conner Bros.	O/1865B	"	8,000 00	100 00	8,000 00 (*f*)
A. Davis	O/5275B	"	5,600 00	4,846 00	5,350 00
G. W. Drury	O/5954B	"	7,600 00	2,394 00	2,394 00
F. Finn	*O/2130B	"	5,300 00	1,431 00	3,100 50
London Guarantee & Accident Ins. Co.	"	"	.....	1,949 50	1,949 50
J. C. Fuller	O/3374B	"	5,434 13	2,156 24	5,434 13 (*f*)
Gowans & Weaver	O/1885B	"	5,200 00	4,950 00	4,950 00
"	O/2210B	"	5,950 00	100 00	5,950 00 (*f*)
"	O/2292B	"	5,200 00	100 00	5,200 00 (*f*)
"	O/2912B	"	5,200 00	4,950 00	4,950 00
"	O/3651B	"	5,750 00	100 00	5,750 00 (*f*)
R. H. Harvey	O/5976B	"	6,000 00	1,890 00	1,890 00
N. Hembruff	O/2704B	"	5,600 00	5,350 00	5,350 00
Johnson & Carter	O/4027B	"	5,100 00	1,377 00	2,983 50
"	O/4822B	"	5,700 00	100 00	5,700 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
P. A. Jordan	O/2102B	Islington	5,100 00	1,606 50	1,606 50
J. J. Judge	O/5233B	"	5,200 00	2,792 00	4,430 00
L. W. Kilby	O/2940B	"	5,000 00	450 00	450 00
A. J. King	O/6367B	"	6,000 00	1,350 00	1,800 00
L. Lake	O/2330B	"	5,650 00	3,305 25	3,305 25
J. E. Lavereau	O/5269B	"	9,100 00	819 00	819 00
"	O/6120B	"	5,200 00	3,562 00	5,200 00 (*f*)
C. Manser	O/3460B	"	5,500 00	3,767 50	5,500 00 (*f*)
A. F. McIntyre	O/3749B	"	5,400 00	100 00	5,400 00 (*f*)
J. L. Olive	O/4068B	"	6,000 00	5,750 00	5,750 00
E. M. Parker	O/2938B	"	5,000 00	4,750 00	4,750 00
W. H. Parker	O/4237B	"	6,000 00	850 00	6,000 00 (*f*)
N. R. Radford	O/444B	"	5,000 00	5,000 00	5,000 00 (*f*)
A. Rawlins	O/2735B	"	6,500 00	585 00	585 00
J. H. Ross	O/5755B	"	5,620 00	1,770 30	1,770 30
J. H. Ross Construction	O/4065B	"	5,600 00	3,276 00	3,276 00
B. R. Sheepway	O/5756B	"	5,291 00	441 00	5,291 00 (*f*)
R. W. Smith	O/5301B	"	6,000 00	1,890 00	1,890 00
W. N. Smith	O/2098B	"	5,300 00	5,300 00	5,300 00 (*f*)
G. A. Sterling	O/1342B	"	6,000 00	4,110 00	6,000 00 (*f*)
A. D. Templeman	O/5387B	"	5,000 00	2,475 00	2,925 00
G. H. Warner	O/4105B	"	5,000 00	2,075 00	5,000 00 (*f*)
H. H. Williams	O/5342B	"	5,300 00	4,000 50	4,000 50
D. S. Wilson	O/2346B	"	5,700 00	1,795 50	1,795 50
R. K. Wilson	O/5B	"	5,600 00	2,324 00	5,600 00 (*f*)
J. W. Banks	O/3783B	King	5,400 00	1,701 00	1,701 00
H. Campbell	O/1355B	"	5,250 00	472 50	472 50
D. O. Edgar	O/8041B	Kingston, Bath Rd.	5,400 00	250 00	5,400 00 (*f*)
Gilmour & Greene	O/8521B	"	5,846 44	744 14	5,846 44 (*f*)
"	O/8475B	"	6,100 00	2,050 00	6,100 00 (*f*)
K. Greene	O/7854B	"	6,600 00	910 00	6,600 00 (*f*)
A. Breney	O/8652B	Kingston	5,000 00	4,750 00	4,750 00
M. Decko	O/8950B	"	5,500 00	5,500 00	5,500 00 (*f*)
J. E. Ferguson	O/8647B	"	5,400 00	1,701 00	1,701 00
C. E. Forsey	O/9019B	"	6,000 00	5,750 00	5,750 00
A. Gillingham	O/8941B	"	6,950 00	6,950 00	6,950 00 (*f*)
Gilmour & Greene	O/8508B	"	7,055 00	759 75	6,859 25
B. Grayson	O/8399B	"	5,372 16	5,122 16	5,122 16 (*f*)
K. Greene	O/8066B	"	5,650 00	815 00	5,650 00 (*f*)
"	O/7436B	"	5,225 00	687 00	5,225 00 (*f*)
"	O/7858B	"	5,695 00	761 00	5,695 00 (*f*)
"	O/7910B	"	5,849 70	564 70	5,849 70 (*f*)
"	O/7921B	"	5,831 89	3,953 59	5,831 89 (*f*)
F. C. Hawkey	O/7722B	"	5,399 00	250 00	5,399 00 (*f*)
E. H. James	O/7656B	"	5,399 00	4,225 00	5,399 00 (*f*)
L. E. V. Johnston	O/9013B	"	6,000 00	5,750 00	5,750 00
P. W. Johnston	O/8067B	"	5,367 16	3,622 86	3,622 86
D. M. Lyons	O/8471B	"	5,314 16	5,064 16	5,064 16
A. G. McBride	O/8057B	"	5,347 00	2,155 57	5,097 00
E. A. Mitchell	O/8507B	"	5,155 16	250 00	5,155 16 (*f*)
G. W. Olford	O/9057B	"	7,000 00	6,750 00	6,750 00
R. L. Parrett	*O/7531B	"	4,569 30	.....	4,569 30
The Director, V.L.A.	"	"	660 55	352 23	562 80
R. L. Parrett	O/8547B	"	5,245 00	250 00	5,245 00 (*f*)
"	O/8604B	"	5,268 00	250 00	5,268 00 (*f*)
P. R. Stevenson	O/8966B	"	5,800 00	5,550 00	5,550 00
N. S. Taylor	O/8818B	"	5,499 00	5,249 00	5,249 00
W. N. Thompson	O/9046B	"	7,000 00	6,750 00	6,750 00
M. Wart	O/8546B	"	5,400 00	5,400 00	5,400 00 (*f*)
G. N. White & Son	O/7896B	"	6,875 00	688 00	6,875 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
N. White & Son	O/7939B	Kingston	5,700 00	250 00	5,700 00 (f)
T. E. Mathews	O/3215B	Kleinburg	5,200 00	3,042 00	3,042 00
E. R. Westman	O/1317B	"	5,400 00	2,701 00	2,701 00
J. W. Douglas	O/8663B	Lakefield	5,575 00	5,325 00	5,325 00
R. W. Harrison	O/8360B	"	6,006 40	100 00	6,006 40 (f)
W. E. Crawley	O/2907B	"	5,250 00	5,250 00	5,250 00 (f)
W. K. Gillanders	O/4108B	Lansing	5,500 00	1,562 85	1,562 85
L. M. Miles	O/4538B	"	6,000 00	4,110 00	6,000 00 (f)
E. Phillips	O/4081B	"	5,500 00	3,785 00	5,500 00 (f)
W. Stephenson	O/3163B	"	5,500 00	250 00	5,500 00 (f)
T. E. Virolainen	O/2709B	"	5,200 00	100 00	5,200 00 (f)
G. E. Endicott	O/8377B	Lindsay	5,000 00	250 00	5,000 00 (f)
M. Lindsay	O/8551B	"	5,200 00	4,950 00	4,950 00
I. M. Watson	O/8737B	"	5,500 00	1,537 50	5,250 00
H. Dumontelle	O/5212B	Lockerby	6,750 00	2,551 25	6,500 00
Hill-Clark-Francis Ltd	O/3763B	"	5,500 00	100 00	5,500 00 (f)
M. N. McDonald	O/3892B	"	5,150 00	4,900 00	4,900 00
E. O. Schieman	O/4884B	"	5,500 00	1,282 50	5,500 00 (f)
K. A. Stewart	O/6077B	"	6,000 00	6,000 00	6,000 00 (f)
F. T. Armstrong	O/5910B	Locust Hill	6,000 00	3,260 00	5,150 00
M. B. Grenn	O/2749B	"	5,400 00	1,701 00	1,701 00
J. A. Bartman	O/2060B	Long Branch	7,200 00	970 00	7,200 00 (f)
W. Hall & Son	O/4969B	Lorne Park	7,385 00	3,181 77	7,385 00 (f)
I. Bell	O/4037B	"	5,200 00	3,421 04	3,421 04
H. Lee & Sons	O/4389B	"	7,000 00	2,450 00	7,000 00 (f)
A. W. Stoll	O/3922B	"	5,000 00	1,575 00	1,575 00
W. W. Turnbull	O/3684B	"	6,000 00	1,890 00	1,890 00
W. Bartlett	O/3761B	Malvern	5,400 00	100 00	5,400 00 (f)
N. W. Holmes	O/5087B	Markham	5,550 00	777 00	777 00
R. S. Lawrie	O/4899B	"	5,600 00	3,586 00	5,350 00
R. Lawrie	O/3543B	"	5,400 00	1,890 00	5,400 00 (f)
W. G. Spademan	O/3151B	"	5,500 00	1,925 00	5,500 00 (f)
D. M. Wilson	O/1797B	"	5,062 50	4,357 00	4,357 00
R. A. Mitchell	O/4141B	Milliken	5,000 00	3,240 00	3,240 00
D. Webster	O/632B	"	5,200 00	1,670 00	3,308 00
P. C. Butler	O/2469B	Minnow Lake	5,100 00	5,100 00	5,100 00 (f)
Chesnell, Granton Ltd	O/4150B	"	6,134 00	250 00	6,134 00 (f)
G. A. Costello	O/3220B	"	5,050 00	4,800 00	4,800 00
A. W. Gibson	O/3194B	"	7,355 00	7,105 00	7,105 00
D. W. Simpkin	O/2576B	"	5,175 00	5,175 00	5,175 00 (f)
J. Ursell	O/2507B	"	5,250 00	4,350 00	4,350 00
W. T. Leworthy	O/4378B	Mount Dennis	5,600 00	1,764 00	1,764 00
M. M. Wilson	O/4379B	"	6,000 00	1,890 00	1,890 00
I. J. McCullough	O/789B	Newcastle	5,300 00	3,538 00	5,300 00 (f)
C. Sardine	O/7263B	Newington	5,400 00	740 00	5,400 00 (f)
B. D. Andrews	O/3622B	Newmarket	5,000 94	2,520 00	2,520 00
C. F. Burling	O/56B	"	5,127 18	2,128 40	5,127 18 (f)
J. Clark	O/2118B	"	5,300 00	4,520 00	4,520 00
S. B. Cutting	O/2917B	"	5,445 94	5,195 94	5,195 94
N. M. Ion	O/899B	"	5,160 62	4,910 62	4,910 62
E. Mitchell	O/949B	"	5,095 18	2,980 62	2,980 62
E. J. McCaffrey	O/6334B	"	5,479 18	5,229 18	5,229 18
S. H. Parks	O/3206B	"	5,419 94	3,170 67	3,170 67
A. G. Scythes	O/58B	"	5,465 18	2,268 03	5,465 18 (f)
W. Ward	O/4177B	"	5,000 00	1,575 00	1,575 00
A. G. Watts	O/2865B	"	5,435 94	3,180 02	3,180 02
A. Wrightman	O/1727B	"	5,205 18	4,955 18	4,955 18
R. Blakely	O/5228B	Newtonbrook	5,381 50	788 14	5,381 50 (f)
E. A. Burgis	O/4635B	"	7,200 00	2,520 00	7,200 00 (f)
"	O/5130B	"	6,800 00	4,658 00	6,800 00 (f)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
E. A. Burgis	O/5316B	Newtonbrook	6,300 00	4,315 50	6,300 00 (*f*)
A. Dickinson	O/3305B	"	5,300 00	1,100 00	5,300 00 (*f*)
T. Ferguson	O/5278B	"	5,393 50	3,444 53	5,143 50
B. H. Findlay	O/4365B	"	5,034 50	4,092 95	4,092 95
M. Gardiner	O/3824B	"	5,332 50	2,212 97	5,332 50 (*f*)
J. Goodall	O/1551B	"	5,650 00	100 00	5,650 00 (*f*)
N. A. Goodhead	O/5026B	"	5,064 50	293 86	5,064 50 (*f*)
L. Gudzieski	O/479B	"	5,209 50	3,047 57	3,047 57
V. J. Hobson	O/1987B	"	5,300 00	1,669 50	1,669 50
J. F. Horrocks	O/862B	"	6,000 00	6,000 00	6,000 00 (*f*)
W. Illingworth	O/6028B	"	6,750 00	100 00	6,750 00 (*f*)
V. H. Lange	O/5350B	"	5,397 54	250 00	5,397 54 (*f*)
M. Lauranen	O/2948B	"	6,450 00	6,200 00	6,200 00
J. S. Laxton & Son	O/4353B	"	6,450 00	100 00	6,450 00 (*f*)
H. D. Loughlin	O/5043B	"	5,376 00	100 00	5,376 00 (*f*)
"	O/3123B	"	5,089 50	3,486 29	5,089 50 (*f*)
R. E. Miller	O/3330B	"	5,365 67	1,875 97	3,662 95
E. C. McCallum	O/2272B	"	5,373 50	3,893 49	3,893 49
J. L. McCorquodale	O/1219B	"	5,337 67	1,681 33	1,681 33
J. McQueston	O/6255B	"	5,300 00	.....	1,669 50
W. W. Newton	O/2993B	"	5,300 00	3,380 50	5,150 00
W. Packer	O/2007B	"	5,000 00	1,350 00	1,800 00
C. F. Richardson	O/4319B	"	5,337 67	3,656 29	5,337 67 (*f*)
C. R. Rodgers	O/6059B	"	5,314 67	3,461 49	5,064 67
H. F. Ruwald	O/5071B	"	5,029 50	4,323 25	4,779 50
P. E. Samson	O/4160B	"	5,232 50	3,321 67	4,982 50
T. H. A. Sanders	O/4532B	"	5,272 50	3,611 66	5,272 50 (*f*)
E. Skinner	O/4708B	"	6,000 00	100 00	6,000 00 (*f*)
W. A. Stephenson	O/1104B	"	5,400 00	.....	5,300 00
"	O/1802B	"	6,000 00	600 00	6,000 00 (*f*)
D. H. Stevenson	O/5360B	"	5,400 00	1,701 00	1,701 00
A. W. Tyrell	O/5924B	"	5,300 00	.....	3,100 50
P. E. Tyrrell	O/6304B	"	5,300 00	3,100 50	3,100 50
C. F. Vignaux	O/3862B	"	5,100 00	1,387 50	5,100 00 (*f*)
W. D. Weston	O/5059B	"	5,346 50	.....	481 19
H. R. Wilton	O/4508B	"	5,320 50	1,436 53	3,112 51
L. J. Oberschweiber	O/6424B	Northmount	5,397 54	485 78	485 78
J. J. Shea & Co.	O/1743B	"	5,775 00	2,396 62	5,775 00 (*f*)
Aussen Construction Co. Ltd.	O/2973B	North Bay	7,000 00	5,900 00	5,900 00
" "	O/3117B	"	7,000 00	5,650 00	5,650 00
" "	O/3188B	"	7,000 00	5,900 00	5,900 00
" "	O/3544B	"	8,500 00	6,800 00	6,800 00
E. A. Carroll	O/3966B	"	5,350 00	5,100 00	5,100 00
J. Celantano	O/2721B	"	5,880 24	4,648 21	4,648 21
M. J. Colyer	O/2203B	"	5,880 24	5,880 24	5,880 24 (*f*)
M. C. Davis	O/2929B	"	6,600 00	6,350 00	6,350 00
B. Kyle	O/3558B	"	6,023 00	6,023 00	6,023 00 (*f*)
B. Kyle & H. Kightley	O/2927B	"	6,150 00	5,900 00	5,900 00
"	O/3077B	"	5,880 00	5,630 00	5,630 00
F. C. Roots	O/3128B	"	5,800 00	3,393 00	3,393 00
H. A. Sabourin	O/3439B	"	5,879 70	5,629 70	5,629 70
R. Gemmill	O/3795B	Oak Ridges	5,400 00	790 00	5,400 00 (*f*)
J. B. Topper	O/4033B	"	5,000 00	100 00	5,000 00 (*f*)
T. E. Parlane	O/7790B	Odessa	5,500 00	250 00	5,500 00 (*f*)
R. J. Darrieu	O/3662B	Orangeville	5,150 00	3,064 25	3,064 25
C. S. Branch	O/4786B	Orillia	5,400 00	2,241 00	5,400 00 (*f*)
H. J. Canning	O/2141B	"	6,050 00	5,800 00	5,800 00
C. Richardson	O/5978B	"	6,000 00	2,490 00	6,000 00 (*f*)
E. J. Shelswell	O/4009B	Oro Station	5,400 00	4,610 00	4,610 00
D. J. Crossman	O/2966B	Oshawa	5,700 00	2,408 00	5,450 00

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
L. Crowe	O/6140B	Oshawa	5,700 00	2,365 50	5,700 00 (*f*)
C. R. Fetterly	O/3796B	"	5,000 00	1,750 00	5,000 00 (*f*)
J. H. Griffin	O/3685B	"	5,106 00	1,608 39	1,608 39
W. J. Harmer	O/3868B	"	5,000 00	1,210 00	5,000 00 (*f*)
E. T. Harmer	O/4369B	"	5,100 00	2,985 94	5,100 00 (*f*)
J. S. Harris	O/1024B	"	5,400 00	3,159 00	3,159 00
K. Krantz	O/5934B	"	5,600 00	2,324 00	5,600 00 (*f*)
W. Ridgely	O/2941B	"	5,260 00	5,010 00	5,010 00
"	O/3144B	"	5,950 00	5,700 00	5,700 00
"	O/4125B	"	7,640 00	4,469 40	4,469 40
"	O/5625B	"	6,981 00	250 00	6,981 00 (*f*)
"	O/5918B	"	5,400 00	2,241 00	5,400 00 (*f*)
"	O/6218B	"	5,900 00	2,448 50	5,900 00 (*f*)
J. R. R. Wilson	O/3517B	"	5,400 00	5,150 00	5,150 00
N. F. Wilton	O/532B	"	5,200 00	3,312 00	4,950 00
Brule & Lepage	*O/7493B	Ottawa	7,224 20	945 02	5,975 37
G. E. Richards	"	"	.....	1,065 10	1,248 83 (*f*)
J. E. Copeland	O/7754B	"	5,399 00	540 00	5,399 00 (*f*)
J. W. N. Delorme	O/7794B	"	5,500 00	250 00	5,500 00 (*f*)
J. Levac	O/8636B	"	5,000 00	750 00	5,000 00 (*f*)
H. J. Wilson	O/7878B	"	6,000 00	6,000 00	6,000 00 (*f*)
E. G. Woolsey	O/8749B	"	5,700 00	4,880 00	4,880 00
C. A. Burgess	O/7774B	Pakenham	5,600 00	810 00	5,600 00 (*f*)
A. M. Haynes	O/4396B	Park Rd	5,400 00	1,890 00	5,400 00 (*f*)
E. A. Smith	O/2050B	"	5,500 00	3,575 00	5,500 00 (*f*)
C. E. Campbell	O/7795B	Pembroke	6,316 00	632 00	6,316 00 (*f*)
H. Cotman	O/8511B	"	5,325 00	782 51	5,325 00 (*f*)
J. H. Dumouchel	O/8735B	"	9,900 00	6,682 50	6,682 50
L. C. Henneberry	*O/7784B	"	4,494 00	494 00	4,494 00
C. E. Campbell	"	"	506 00	506 00	506 00 (*f*)
L. C. Henneberry	*O/7791B	"	3,596 00	207 60	3,596 00
C. E. Campbell	"	"	1,404 00	.....	1,404 00 (*f*)
L. M. Markus	O/9022B	"	5,300 00	1,669 50	1,669 50
E. Owen	O/7983B	"	5,500 00	800 00	5,500 00 (*f*)
B. R. Webber	O/9137B	"	5,106 34	1,355 71	1,355 71
R. J. Dixon	O/8924B	Perth	5,400 00	5,150 00	5,150 00
J. A. Barnes	O/8987B	Peterboro	5,700 00	1,795 50	1,795 50
R. S. Blackburn	O/9093B	"	5,100 00	4,850 00	4,850 00
G. G. Carey	O/8930B	"	5,100 00	3,442 50	3,442 50
S. Cart	O/8886B	"	5,600 00	3,780 00	3,780 00
H. J. Charlton	O/8353B	"	6,553 65	6,553 65	6,553 65 (*f*)
W. R. Chatterton	O/9058B	"	5,399 00	3,644 33	3,644 33
G. W. Clarke & Son	O/8355B	"	5,400 00	1,755 00	5,400 00 (*f*)
H. H. Craig	O/9086B	"	6,999 00	6,749 00	6,749 00
E. Dummitt	O/8288B	"	5,750 00	825 00	5,750 00 (*f*)
M. Dummitt	O/8364B	"	6,000 00	2,100 00	6,000 00 (*f*)
D. E. Flint	O/8653B	"	5,230 65	5,230 65	5,230 65 (*f*)
D. R. Friesen	O/9091B	"	5,100 00	3,442 50	3,442 50
J. P. Halcrow	O/8458B	"	5,600 00	1,820 00	5,600 00 (*f*)
K. G. Hetherington	O/8632B	"	5,700 00	5,700 00	5,700 00 (*f*)
E. R. Hubble	O/8261B	"	6,000 00	5,750 00	5,750 00
E. Hubble	O/8596B	"	5,400 00	3,645 00	3,645 00
J. M. Humphries	O/9110B	"	5,784 38	1,822 08	1,822 08
I. W. Inglis	O/9020B	"	5,000 00	3,375 00	3,375 00
W. A. James	O/9105B	"	5,712 17	1,799 34	1,799 34
D. Miller	O/8885B	"	5,600 00	5,600 00	5,600 00 (*f*)
W. K. Muir	O/8996B	"	5,703 17	5,453 17	5,453 17
B. H. Neely	O/8315B	"	5,200 00	5,200 00	5,200 00 (*f*)
R. W. Oliver	O/8981B	"	5,600 00	5,600 00	5,600 00 (*f*)
Sands & Bateman	O/8256B	"	5,700 00	75 00	5,700 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
Sands & Bateman	O/8311B	Peterboro	5,700 00	.....	5,625 00
"	O/8316B	"	5,700 00	.....	5,625 00
"	O/9157B	"	5,700 00	.....	5,625 00
H. H. Schröter	O/9090B	"	5,712 17	5,462 17	5,462 17
J. W. E. Selman	O/8982B	"	5,730 00	5,730 00	5,730 00 (f)
B. B. Smook	O/8287B	"	5,700 00	1,852 50	5,700 00 (f)
W. J. Telford	O/8646B	"	6,000 00	6,000 00	6,000 00 (f)
B. M. White	O/9062B	"	5,712 17	3,855 73	3,855 73
P. Whitnall	O/9050B	"	5,000 00	1,575 00	1,575 00
M. C. Brown	O/2032B	Pickering	5,315 00	478 35	478 35
F. J. Conley	O/7633B	Picton	6,000 00	5,750 00	5,750 00
F. F. Cowling	O/9061B	"	5,000 00	3,375 00	3,375 00
W. F. Dulmage	O/8757B	"	5,700 00	3,915 00	3,915 00
I. C. Brown	O/2453B	Port Carling	5,100 00	3,315 00	5,100 00 (f)
W. Blake	O/3160B	Port Credit	7,000 00	4,095 00	4,095 00
C. E. Brown	O/2559B	"	6,000 00	1,890 00	1,890 00
F. F. M. Brown	O/3322B	"	6,615 00	100 00	6,615 00 (f)
S. E. Cassan	O/2153B	"	5,600 00	2,324 00	5,600 00 (f)
J. Cohoon	O/4059B	"	5,400 00	1,701 00	1,701 00
S. R. Davis	O/3611B	"	5,000 00	4,250 00	4,250 00
E. A. D. Dickson	O/4022B	"	6,000 00	2,490 00	6,000 00 (f)
W. D. Dobbin	O/2091B	"	5,000 00	2,925 00	2,925 00
W. G. Fidler	O/5234B	"	5,400 00	100 00	5,400 00 (f)
G. Gathercole	O/5622B	"	5,600 00	5,350 00	5,350 00
H. Hibbert	O/744B	"	5,700 00	5,450 00	5,450 00
H. Leo & Sons	O/2646B	"	7,000 00	100 00	7,000 00 (f)
Modern Building Enterprises Ltd	O/1688B	"	5,650 00	100 00	5,650 00 (f)
G. McWhirter	O/3318B	"	5,600 00	2,074 00	5,350 00
N. E. Nichol	O/3455B	"	5,600 00	3,836 00	5,600 00 (f)
S. J. Pollock	O/5397B	"	5,400 00	2,491 69	4,192 69
W. S. Webber	O/1594B	"	5,400 00	1,620 00	3,510 00
R. W. Ford	O/1111B	Port Hope	5,400 00	3,559 00	3,559 00
R. J. Carnegie	O/3745B	Port Perry	5,400 00	100 00	5,400 00 (f)
Gilmour & Greene	O/8137B	Portsmouth	5,220 00	772 00	5,220 00 (f)
K. Greene	O/7763B	"	5,772 00	567 73	5,582 73
C. H. Johannsen & Son	O/7250B	Prescott	6,749 00	675 00	6,749 00 (f)
J. H. Mills	O/2342B	Queensville	5,000 00	4,750 00	4,750 00
E. T. Barrow	O/2197B	Richmond Hill	5,320 00	250 00	5,320 00 (f)
W. R. Berry	O/4630B	"	5,300 00	2,199 50	5,300 00 (f)
W. E. Bunker	O/2428B	"	5,300 00	1,669 50	1,669 50
W. J. Hambly	O/2413B	"	5,000 00	1,125 00	1,575 00
E. G. Harte	O/2051B	"	5,200 00	1,602 98	4,074 78
W. A. Stephenson	O/4436B	"	11,500 00	3,105 00	6,727 50
J. Akeroyd	O/8482B	Rideau View	5,364 20	1,964 03	4,840 30
P. Aubrey	O/8715B	"	6,000 00	6,000 00	6,000 00 (f)
L. Beaudoin	O/8433B	"	5,625 00	250 00	5,625 00 (f)
"	O/8627B	"	7,400 00	7,150 00	7,150 00
"	O/8683B	"	5,625 00	812 51	5,625 00 (f)
"	O/9008B	"	5,225 00	5,225 00	5,225 00 (f)
"	O/9154B	"	7,600 00	7,350 00	7,350 00
R. J. Blenkin	O/9068B	"	5,210 59	2,187 04	2,187 04
B. Clavering	O/8839B	"	5,184 82	3,315 60	3,315 60
G. H. Cole	O/8909B	"	5,210 59	5,210 59	5,210 59 (f)
J. E. Copeland	O/7646B	"	7,500 00	750 00	7,500 00 (f)
M. A. Corrigan	O/8781B	"	5,177 82	4,927 82	4,927 82
P. D'Aust	O/8745B	"	6,740 00	6,740 00	6,740 00 (f)
R. J. Dubreuil	O/7745B	"	5,384 74	1,933 48	5,384 74 (f)
L. L. Fitzpatrick	O/7741B	"	5,359 24	536 00	5,359 24 (f)
"	O/7746B	"	5,359 24	536 00	5,359 24 (f)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
E. Godin	O/8638B	Rideau View	5,194 00	769 40	5,194 00 (*f*)
Hart & Tessier Co	O/8912B	"	5,500 00	5,500 00	5,500 00 (*f*)
"	O/8938B	"	5,650 00	5,650 00	5,650 00 (*f*)
"	O/8980B	"	7,000 00	6,750 00	6,750 00
"	O/9070B	"	7,760 00	7,760 00	7,760 00 (*f*)
J. W. Hempstock	O/9084B	"	7,000 00	4,725 00	4,725 00
K. T. Hoyme	O/8811B	"	5,192 32	3,823 09	3,823 09
C. A. Johannsen	O/8787B	"	6,000 00	6,000 00	6,000 00 (*f*)
C. A. Johannsen & Sons	O/8790B	"	6,000 00	6,000 00	6,000 00 (*f*)
"	O/8864B	"	13,525 00	11,677 50	11,677 50
J. A. Larose	O/7758B	"	6,000 00	5,750 00	5,750 00
"	O/8591B	"	6,025 00	.....	5,775 00
"	O/8868B	"	7,000 00	7,000 00	7,000 00 (*f*)
"	O/8910B	"	7,400 00	7,150 00	7,150 00
S. L. Lawton	O/8518B	"	5,352 00	250 00	5,352 00 (*f*)
D. T. MacDonald	O/8875B	"	5,210 32	4,960 32	4,960 32
G. T. Michie	O/8456B	"	5,334 74	1,483 78	5,084 74
W. G. Michie	O/8530B	"	5,371 49	4,309 35	4,309 35
R. E. Miller	O/8908B	"	5,201 09	5,201 09	5,201 09 (*f*)
C. W. Nelson	O/8970B	"	5,226 59	4,976 59	4,976 59
E. Rose	O/9078B	"	10,000 00	6,750 00	6,750 00
A. W. E. Ross	O/8913B	"	5,198 84	3,908 20	3,908 20
C. S. Sheldrick	O/8432B	"	5,352 24	5,102 24	5,102 24
E. L. Sherman	O/8911B	"	5,200 00	4,950 00	4,950 00
E. J. Smith	O/8943B	"	5,184 82	1,516 34	1,516 34
F. G. Soilbet	O/8819B	"	5,206 82	4,160 40	4,160 40
E. A. Switzer	O/8902B	"	7,685 00	7,685 00	7,685 00 (*f*)
F. E. Thayer	O/7620B	"	5,338 24	1,050 00	5,188 24
G. S. Thomson	O/8858B	"	5,338 84	4,154 96	4,154 96
G. H. Turnbull	O/9009B	"	5,213 34	1,533 01	1,533 01
C. Wakeford	O/8915B	"	5,219 59	5,219 59	5,219 59 (*f*)
R. A. S. White	O/8949B	"	5,219 59	3,347 10	3,347 10
H. J. Wilson	O/8955B	"	6,000 00	4,875 00	4,875 00
E. G. Wimperis	O/8927B	"	5,135 74	3,452 17	3,452 17
D. H. Wright	O/8815B	"	5,199 57	4,949 57	4,949 57
J. A. Zoubie	O/8453B	"	5,362 99	4,614 73	4,614 73
G. A. Addy	O/7785B	Rockcliffe	5,070 00	250 00	5,070 00 (*f*)
O. L. Boudreau	O/7824B	"	6,399 00	889 90	6,399 00 (*f*)
J. C. Baker	O/957B	Sault Ste. Marie	6,000 00	2,970 00	3,510 00
R. L. Dawson	O/619B	"	5,800 00	2,407 00	5,800 00 (*f*)
R. N. Lawrence	O/3474B	"	6,000 00	6,000 00	6,000 00 (*f*)
G. B. McDonald	O/2419B	"	5,500 00	3,217 50	3,217 50
Murdock & White	O/1712B	"	6,000 00	2,490 00	6,000 00 (*f*)
"	O/4626B	"	5,800 00	100 00	5,800 00 (*f*)
G. Stone & Sons	O/2066B	"	6,000 00	2,490 00	6,000 00 (*f*)
J. A. Alexander	O/1534B	Scarboro	7,950 00	100 00	7,950 00 (*f*)
"	O/2315B	"	6,200 00	620 00	6,200 00 (*f*)
R. J. Anderson	O/2804B	"	5,400 00	100 00	5,400 00 (*f*)
A. W. Bailey	O/2952B	"	6,400 00	2,016 00	2,016 00
B. H. Barrow	O/2056B	"	5,200 00	1,820 00	5,200 00 (*f*)
R. E. Bent	O/2925B	"	5,400 00	1,701 00	1,701 00
H. Brettell	O/434B	"	5,400 00	1,890 00	5,400 00 (*f*)
J. Briton	O/2805B	"	5,500 00	100 00	5,500 00 (*f*)
T. A. Brown	O/3721B	"	5,000 00	2,475 00	2,925 00
E. A. Burgis	O/6224B	"	7,700 00	7,450 00	7,450 00
"	O/6249B	"	7,000 00	6,750 00	6,750 00
W. H. Callow	O/3264B	"	5,200 00	2,574 00	3,042 00
N. T. Campbell	O/5129B	"	5,600 00	2,324 00	5,600 00 (*f*)
G. Chadwick	O/2633B	"	5,700 00	3,938 00	5,450 00
G. E. Cleveland	O/4885B	"	5,194 72	739 23	5,194 72 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
K. Coyles	O/1010B	Scarboro	5,000 00	4,750 00	4,750 00
"	O/4085B	"	5,600 00	.....	4,325 39
W. E. Dennett	O/4430B	"	5,500 00	1,650 00	3,575 00 (f)
M. P. Durrant	O/6071B	"	5,089 10	365 68	4,143 31
R. S. Fellows	O/3813B	"	5,450 00	2,261 75	5,450 00 (f)
G. W. Gerris	O/5703B	"	5,265 00	3,314 00	5,015 00
H. A. Goodhead	O/5330B	"	5,550 00	4,745 00	4,745 00
G. W. Gray	O/5719B	"	5,304 53	2,000 90	4,733 44
V. A. G. Jarvis	O/2923B	"	5,000 00	1,750 00	5,000 00 (f)
M. J. Johnson	O/4168B	"	5,300 00	477 00	477 00
M. G. Kinsey	O/1324B	"	5,412 76	2,545 67	3,008 52
J. W. Kressler	O/5369B	"	5,600 00	3,276 00	3,276 00
W. H. Locke	O/5368B	"	5,400 00	1,701 00	1,701 00
H. N. McCullagh	O/3863B	"	5,600 00	3,540 00	5,500 00
J. H. McDowell	O/5338B	"	5,350 00	785 00	5,350 00 (f)
T. Marston	O/4381B	"	6,000 00	540 00	540 00
W. Moore	O/5406B	"	5,756 26	4,445 93	5,243 88
N. A. Parkinson	O/2223B	"	5,400 00	.....	5,300 00
The Director, V.L.A.	"	"	.....	90 00	90 00
R. T. Philp	O/6241B	"	5,400 00	.....	1,701 00
J. G. Priestman	O/3389B	"	5,400 00	5,400 00	5,400 00 (f)
W. G. W. Rabjohn	O/4016B	"	6,000 00	540 00	540 00
W. M. Roach	O/1465B	"	5,300 00	2,145 00	5,200 00
W. M. Roach & K. Coyles	O/1584B	"	5,550 00	250 00	5,550 00 (f)
A. E. Skelton	O/3861B	"	6,000 00	3,900 00	6,000 00 (f)
S. Smith	O/922B	"	5,025 00	2,009 09	3,794 09
B. M. Tetley	O/2811B	"	5,000 00	1,575 00	1,575 00
E. G. W. Upton	O/6331B	"	6,000 00	.....	540 00
R. Ward	O/2108B	"	6,000 00	540 00	540 00
H. D. Wilson	O/1023B	"	5,500 00	4,248 05	4,689 05
J. C. Wilson	O/1714B	"	5,500 00	782 18	5,500 00 (f)
R. J. Wintzer	O/3549B	"	5,250 00	1,215 00	1,215 00
J. A. Alexander	O/2053B	Scarborough Bluffs	6,200 00	2,170 00	6,200 00 (f)
"	O/3574B	"	8,000 00	3,320 00	8,000 00 (f)
F. H. Archer	O/3281B	"	5,750 00	1,811 25	1,811 25
W. Bretz	O/6368B	"	5,308 52	3,480 83	5,058 52
I. W. Cooke	O/895B	"	5,008 37	1,577 64	1,577 64
E. L. Crawford	O/6226B	"	5,310 02	4,203 82	5,060 02
K. M. Forbes	O/1448B	"	5,177 52	4,409 77	4,409 77
T. B. Gillespie	O/2777B	"	5,300 00	3,100 50	3,100 50
J. A. Hagan	O/6250B	"	5,244 10	543 85	5,244 10 (f)
J. F. Hagan	O/6221B	"	5,310 02	1,978 86	5,310 02 (f)
R. V. Hourigan	O/3932B	"	5,324 50	479 21	479 21
W. Illingworth	O/5947B	"	5,300 00	2,199 50	5,300 00 (f)
G. McBride	O/2689B	"	5,000 00	2,925 00	2,925 00
F. R. Narraway	O/948B	"	5,261 37	3,077 91	3,077 91
D. A. Roberts	O/4636B	"	5,308 02	477 72	477 72
G. T. Strain	O/3653B	"	5,300 00	5,050 00	5,050 00
F. J. Whitten	O/3307B	"	5,850 00	3,422 25	3,422 25
A. Baltres	O/1519B	Scarborough Junction	5,100 00	550 00	5,100 00 (f)
F. D. Beer	O/1880B	" "	5,256 36	1,655 75	1,655 75
D. M. Brown	O/2997B	" "	5,967 53	3,680 44	5,717 53
E. A. Burgis	O/4710B	" "	5,900 00	2,065 00	5,900 00 (f)
J. Campbell	O/1452B	" "	7,000 00	7,000 00	7,000 00 (f)
K. Coyles	O/4617B	" "	5,475 00	5,075 00	5,475 00 (f)
J. S. Davey	O/2441B	" "	5,330 97	5,330 97	5,330 97 (f)
G. C. Denyer	O/4170B	" "	5,470 00	2,707 65	3,199 95
A. Dickinson	O/3581B	" "	5,000 00	.....	4,900 00
East End House Repair & Building Co.	O/1738B	" "	5,500 00	100 00	5,500 00 (f)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
W. Freeland	O/2159B	Scarborough Junction	5,156 36	464 07	464 07
H. D. Gibson	O/4647B	" "	5,000 00	1,575 00	1,575 00
R. T. Harris	O/4735B	" "	5,221 36	.....	5,121 33
W. Illingworth	O/6246B	" "	5,000 00	5,000 00	5,000 00 (f)
N. Jones	O/2205B	" "	5,150 00	3,277 75	4,900 00
A. W. King	O/1074B	" "	5,000 00	2,250 00	3,825 00
W. A. Lock	O/3597B	" "	5,280 83	475 27	475 27
J. R. McFarland	O/5203B	" "	5,156 36	593 98	5,056 36
C. G. Mason	O/4687B	" "	6,000 00	3,900 00	6,000 00 (f)
W. T. Myers	O/4132B	" "	5,500 00	2,599 36	2,599 36
R. J. Nicholson	O/3340B	" "	5,186 36	466 77	466 77
N. A. Parkinson	*O/2456B	" "	5,600 00	.....	.....
The Director, V.L.A.	"	" "	.....	100 00	5,600 00
R. A. Pratt	O/3047B	" "	5,325 00	2,209 87	5,325 00 (f)
H. L. Price	O/2916B	" "	5,196 36	1,636 85	1,636 85
R. D. Randall	O/2915B	" "	5,032 36	2,943 93	2,943 93
Rice Construction Co.	O/5021B	" "	7,300 00	7,050 00	7,050 00
J. Taylor	O/3450B	" "	5,216 36	1,643 17	1,643 17
N. Urquhart	O/1816B	" "	5,500 00	3,086 00	5,011 00
R. White	O/3500B	" "	6,000 00	5,750 00	5,750 00
York Construction Co.	*O/2335B	" "	5,500 00	.....	1,925 00
The Director, V.L.A.	"	" "	.....	671 09	3,321 09
York Construction Co.	*O/2486B	" "	5,500 00	.....	2,625 00
The Director, V.L.A.	"	" "	275 18	2,200 18	3,150 18 (f)
L. J. Day	O/7524B	Seelys Bay	5,000 00	250 00	5,000 00 (f)
R. J. Downard	O/1656B	Streetsville	5,000 00	450 00	450 00
H. Lamb	O/4968B	"	5,400 00	1,890 00	5,400 00 (f)
C. M. Robinson	O/2826B	"	5,400 00	5,150 00	5,150 00
R. Anglehart	O/4791B	Sudbury	5,700 00	250 00	5,600 00 (f)
"	O/5486B	"	5,000 00	250 00	5,000 00 (f)
"	O/6305B	"	5,500 00	250 00	5,500 00 (f)
A. J. Barlow	O/2215B	"	5,600 00	5,600 00	5,600 00 (f)
H. Barlow	O/570B	"	5,600 00	2,324 00	5,600 00 (f)
H. Barlow & Sons Ltd.	O/964B	"	5,600 00	5,600 00	5,600 00 (f)
" "	O/3936B	"	5,600 00	2,324 00	5,600 00 (f)
" "	O/5093B	"	5,600 00	250 00	5,600 00 (f)
" "	O/6353B	"	5,600 00	250 00	5,600 00 (f)
" "	O/6358B	"	5,600 00	250 00	5,600 00 (f)
H. Dumontelle	O/5320B	"	5,100 00	3,493 50	5,100 00 (f)
A. J. Kritz	O/569B	"	5,400 00	5,150 00	5,150 00
P. A. Lafleur	O/6417B	"	5,400 00	5,400 00	5,400 00 (f)
D. R. Lawrence	O/3789B	"	5,639 50	2,555 55	2,555 55
J. R. MacLennan	O/1501B	"	6,000 00	3,510 00	3,510 00
D. J. Marshall	O/3608B	"	5,584 50	5,334 50	5,334 50
L. E. Tammi	O/1184B	"	5,000 00	2,925 00	2,925 00
B. R. Barrett	O/8825B	Sydenham	5,000 00	5,000 00	5,000 00 (f)
"	O/9023B	"	6,000 00	4,050 00	4,050 00
M. J. Gartlan	O/4417B	Stayner	5,200 00	1,404 00	3,042 00
R. A. Libby	O/4343B	Thistletown	5,000 00	2,925 00	2,925 00
MacDonald & Sons	*O/3350B	"	1,732 50	.....	1,732 50
D. W. Spalding	"	"	3,767 50	2,485 00	2,485 00
J. S. Metcalfe	O/3198B	"	5,500 00	100 00	5,500 00 (f)
N. L. Austen	O/2000B	Thornhill	5,375 00	1,485 00	3,217 00
L. G. Blackett	O/4130B	"	6,000 00	1,890 00	1,890 00
A. E. Brain	O/2409B	"	5,400 00	100 00	5,400 00 (f)
G. Brain	O/2390B	"	5,400 00	100 00	5,400 00 (f)
J. C. Brown & H. J. Johl	O/3620B	"	5,050 00	250 00	5,050 00 (f)
A. G. Campbell	O/5411B	"	6,000 00	4,110 00	6,000 00 (f)
G. W. Chambers	O/4513B	"	5,300 00	3,100 50	3,100 50
G. A. Crutcher	O/6231B	"	5,600 00	4,900 00	5,350 00

(f) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948-49	Payments to date
			$ cts.	$ cts.	$ cts.
F. N. Donkersley	O/3219B	Thornhill	5,000 00	1,575 00	1,575 00
K. S. Duncan	O/2803B	"	5,500 00	2,282 50	5,500 00 (f)
R. M. Fenn	O/1218B	"	5,000 00	100 00	5,000 00 (f)
L. Gudzuski	O/4761B	"	7,500 00	1,687 50	2,362 50
R. S. Hancock	O/3764B	"	5,450 00	895 00	5,450 00 (f)
C. E. Jones	O/2815B	"	5,500 00	100 00	5,500 00 (f)
J. W. Lambert	O/3717B	"	5,192 50	3,537 62	3,537 62
G. C. B. McHardy	O/3415B	"	5,600 00	3,276 00	3,276 00
R. G. Morgan	O/2242B	"	5,300 00	100 00	5,300 00 (f)
Moxon & Manaton	O/1912B	"	6,450 00	.....	6,350 00
H. E. Parker	O/2427B	"	6,265 00	3,665 02	3,665 02
H. D. Spafford	O/2414B	"	5,500 00	3,217 50	3,217 50
R. T. Tamblyn	O/2641B	"	5,100 00	1,606 50	1,606 50
G. E. Tranquiy	O/394B	"	5,000 00	1,750 00	5,000 00 (f)
A. Dickinson	O/20B	Toronto	7,200 00	100 00	7,200 00 (f)
H. W. Smart	O/309B	Tottenham	5,600 00	3,540 00	5,500 00
Gingras & Lohmes	O/8379B	Trenton	6,379 00	6,129 00	6,129 00
Green & Kingyens	O/8333B	"	6,000 00	1,950 00	6,000 00 (f)
R. W. Hefford	O/1000B	Unionville	5,100 00	4,074 70	4,074 70
J. Rielly	O/8977B	Wellington	5,000 00	4,250 00	4,250 00
J. E. Copeland	O/7353B	Westboro	8,000 00	.....	6,400 00
A. Hansen	O/7258B	"	5,500 00	4,102 50	5,250 00
C. A. Johannsen & Son	O/8007B	"	6,250 00	250 00	6,250 00 (f)
"	O/8575B	"	6,000 00	6,000 00	6,000 00 (f)
"	O/8576B	"	7,300 00	250 00	7,300 00 (f)
"	O/8960B	"	6,000 00	4,050 00	4,050 00
G. McArdle	*O/7670B	"	5,374 74	.....	1,734 74
The Director, V.L.A.	"	"	.....	3,571 02	3,571 02
J. S. MacCracken	O/7354B	"	6,600 00	1,373 72	5,663 72
S. H. Parsons	O/8901B	"	7,000 00	5,937 50	5,937 50
G. F. Sellick	O/9085B	"	5,400 00	1,215 00	1,215 00
E. A. Switzer	O/7645B	"	6,400 00	2,240 00	6,400 00 (f)
J. A. Tapp	O/7938B	"	6,745 00	1,685 00	6,070 00
J. Walsh	O/8062B	"	5,300 00	530 00	5,300 00 (f)
H. Sisson	O/8668B	West Guilford	5,000 00	4,750 00	4,750 00
E. L. Grills	O/2613B	West Hill	5,000 00	2,570 49	4,750 00
J. Kirkpatrick	O/5700B	"	5,109 22	713 77	4,859 22
A. A. Macoomb	O/3126B	"	5,500 00	.....	3,217 50
N. A. Parkinson	*O/3053B	"	5,600 00	.....	3,640 00
The Director, V.L.A.	"	"	.....	.....	.....
C. Parm	O/5363B	"	5,500 00	1,732 50	1,732 50
W. R. Squires	O/6141B	"	5,600 00	2,074 00	5,350 00
W. R. Stainsby	O/2089B	"	5,400 00	1,241 00	5,400 00 (f)
J. Wiebe	O/3674B	"	5,000 00	2,925 00	2,925 00
J. V. Atkins	O/3986B	Weston	6,000 00	3,510 00	3,510 00
J. S. Barefoot	O/2405B	"	5,500 00	3,217 50	3,217 50
W. A. J. Boagey	O/2185B	"	5,500 00	3,217 50	3,217 50
W. Bollard	O/4281B	"	5,600 00	1,400 00	1,960 00
C. T. Bolton	O/4182B	"	5,000 00	450 00	450 00
W. A. Boy	O/1088B	"	5,041 00	4,791 00	4,791 00
T. Brodhurst	O/5715B	"	5,250 00	3,071 25	3,071 25
W. P. Canivet	O/3927B	"	5,000 00	450 00	450 00
A. W. Charlton	O/2373B	"	5,164 75	903 09	4,595 73
V. C. Cole	O/4090B	"	5,562 30	1,752 12	1,752 12
W. J. Cook	O/3975B	"	6,000 00	3,510 00	3,510 00
W. A. Downey	O/4323B	"	5,400 00	3,449 00	5,150 00
R. A. Ellis	O/3448B	"	5,066 70	1,886 74	3,482 76
C. Esson	O/914B	"	5,000 00	3,425 00	5,000 00 (f)
E. Frow	O/3065B	"	5,750 00	3,938 75	5,750 00 (f)
J. D. F. Gordon	O/1344B	"	5,900 00	3,451 50	3,451 50

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
V. D. Grant	O/2356B	Weston	5,410 78	5,160 78	5,160 78
L. Gudzieski	O/357B	"	5,291 00	3,374 33	5,041 00
"	O/3250B	"	5,100 00	100 00	5,100 00 (f)
"	O/6131B	"	5,424 26	1,464 56	3,173 21
J. Holland	O/6130B	"	5,080 69	1,382 97	4,143 13
Johnson & Carter	O/3665B	"	5,000 00	100 00	5,000 00 (f)
G. G. Jones	O/583B	"	5,500 00	1,732 50	1,732 50
R. A. Kay	O/5294B	"	5,400 00	1,701 00	1,701 00
A. A. King	O/2600B	"	5,384 71	3,150 05	3,150 05
A. E. Lincoln	O/4043B	"	6,000 00	540 00	540 00
MacDonald & Sons	O/4740B	"	5,068 67	873 13	5,068 67 (f)
M. S. McCormick	O/5766B	"	5,000 00	2,925 00	2,925 00
McDonald & Son	O/6062B	"	5,209 83	1,024 82	5,209 83 (f)
W. J. McGifford	O/5993B	"	5,303 27	1,950 84	5,053 27
W. A. McKenzie	O/1015B	"	5,172 54	4,922 54	4,922 54
C. B. Merrifield	*O/4273B	"	5,300 00	1,590 00	3,445 00
A. J. Pratt	"	"	.....	550 00	550 00
Rice Construction Co.	O/5068B	"	7,300 00	7,050 00	7,050 00
T. Rice	O/3286B	"	5,300 00	5,050 00	5,050 00
W. R. Sanderson	O/5980B	"	5,600 00	1,764 00	1,764 00
J. L. Scare	O/1978B	"	5,600 00	1,764 00	1,764 00
R. A. Sharpe	O/4074B	"	5,600 00	3,836 00	5,600 00 (f)
R. F. Sherman	O/47B	"	5,000 00	2,925 00	2,925 00
A. V. Silvester	O/2624B	"	5,750 00	3,363 75	3,363 75
B. M. Smith	O/2002B	"	5,750 00	3,363 75	3,363 75
R. W. Stephens	O/3417B	"	5,400 00	1,701 00	1,701 00
W. R. Taylor	O/1789B	"	5,066 00	66 00	5,066 00 (f)
T. E. Virolainen	O/2520B	"	5,886 00	100 00	5,886 00 (f)
"	O/4507B	"	5,100 00	50 00	5,100 00 (f)
G. H. Wilkes	O/4060B	"	5,150 00	1,715 00	5,050 00
W. J. Wright	O/5276B	"	5,400 00	736 20	5,150 00
B. Ashton	O/4788B	Wexford	5,675 00	4,345 45	5,425 00
F. C. Atkinson	O/6391B	"	5,600 00	3,836 00	5,600 00 (f)
W. R. Holmes	O/4435B	"	5,100 00	1,606 50	1,606 50
K. J. Upton	O/6396B	"	6,000 00	4,110 00	6,000 00 (f)
T. E. Virolainen	O/5206B	"	6,000 00	5,750 00	5,750 00
"	O/6301B	"	7,000 00	6,370 00	7,000 00 (f)
G. C. Deeth	*O/292B	Whitby	3,510 00	.....	3,510 00
J. M. Crawforth	"	"	1,890 00	.....	1,890 00 (f)
B. J. Allen	O/1350B	Willowdale	5,047 54	2,952 79	2,952 79
M. A. Allen	O/694B	"	5,147 54	3,011 30	3,011 30
F. L. Beal	O/1213B	"	5,097 54	2,982 05	2,982 05
J. A. Beaudoin	O/1287B	"	5,397 54	5,147 54	5,147 54
F. E. P. Bell	O/1449B	"	5,397 54	3,157 58	3,157 58
J. Borland	O/3750B	"	5,600 00	1,960 00	5,600 00 (f)
F. H. Bramley	O/869B	"	5,397 54	3,157 54	3,157 54
H. A. Caldwell	O/358B	"	5,397 54	5,397 54	5,397 54 (f)
J. A. Christian	O/4056B	"	5,300 00	477 00	477 00
E. J. Clements	O/891B	"	5,397 54	2,386 19	5,397 54 (f)
W. J. Cole	O/1673B	"	5,097 54	2,982 06	2,982 06
A. H. Dickinson	O/3914B	"	5,257 00	100 00	5,257 00 (f)
M. Ellames	O/1725B	"	6,000 00	3,510 00	3,510 00
J. Goodall	O/1695B	"	6,325 00	100 00	6,325 00 (f)
Gownas & Weaver	O/970B	"	5,600 00	504 00	504 00
"	O/1970B	"	5,600 00	3,276 00	3,276 00
"	O/2834B	"	5,750 00	5,750 00	5,750 00 (f)
"	O/2857B	"	5,375 00	1,693 13	1,693 13
"	O/6421B	"	5,400 00	3,159 00	3,159 00
D. C. Hall	O/2120B	"	5,600 00	2,394 00	2,394 00
J. H. Hamilton	O/17B	"	5,500 00	5,250 00	5,250 00

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
J. Hartman	O/1487B	Willowdale	5,047 54	1,589 98	1,589 98
L. Hodgman	O/2775B	"	5,097 54	2,982 08	2,982 08
W. R. Ivory	O/3887B	"	5,300 18	477 00	477 00
C. A. Janes	O/6407B	"	5,500 00	3,217 50	3,217 50
E. H. Johnston	O/3758B	"	5,300 18	1,669 50	1,669 50
J. H. Jones	O/3854B	"	7,700 00	4,504 50	4,504 50
A. Jubb & Son	O/3477B	"	5,550 00	1,942 00	5,550 00 (f)
R. W. Kannakko	O/1393B	"	5,250 00	100 00	5,250 00 (f)
H. Kirkby	O/2163B	"	5,400 00	2,999 88	5,400 00 (f)
E. E. Koskinen	O/6408B	"	5,600 00	2,324 00	5,600 00 (f)
G. C. Leitch	O/2637B	"	5,275 00	2,189 12	5,275 00 (f)
W. R. Lowe	O/3818B	"	5,125 00	1,383 75	2,998 13
R. D. Lunau	O/6462B	"	5,376 50	4,778 86	4,778 86
J. E. Mack	O/2096B	"	5,047 54	2,952 78	2,952 78
H. E. Miller	O/4644B	"	5,500 00	495 00	495 00
W. I. Mills	O/1293B	"	5,357 54	4,506 54	4,506 54
R. B. Mitchell	O/4225B	"	5,700 00	1,995 00	5,700 00 (f)
Moxon & Manaton	O/1680B	"	5,609 15	100 00	5,609 15 (f)
"	O/1866B	"	5,450 00	100 00	5,450 00 (f)
H. P. Murdoch	O/6464B	"	5,397 54	1,700 24	1,700 24
E. H. North	O/1721B	"	5,397 54	3,157 54	3,157 54
J. Northey	O/647B	"	5,397 00	5,147 00	5,147 00
R. W. Northover	O/5822B	"	5,600 00	2,324 00	5,600 00 (f)
A. F. Palser	O/4978B	"	5,050 00	1,363 50	2,954 25
M. H. Parker	O/5235B	"	5,050 00	2,095 75	5,050 00 (f)
E. F. Phillips	O/1215B	"	5,397 54	3,157 55	3,157 55
J. L. Richards	O/3010B	"	5,250 00	1,837 50	5,250 00 (f)
J. D. Ridgway	O/1164B	"	5,210 34	2,673 88	5,210 34 (f)
W. I. Ross	O/3054B	"	5,278 56	3,687 95	3,687 95
F. C. Scott	O/6030B	"	5,292 05	2,845 86	4,512 85
R. A. Scrivener	O/692B	"	5,397 54	1,700 24	1,700 24
O. C. Skinner	O/729B	"	5,397 54	4,607 79	4,607 79
R. O. Stibbard	O/6475B	"	5,382 54	4,898 12	5,382 54 (f)
J. L. Thompson	O/1700B	"	5,397 54	3,283 55	3,283 55
H. B. Trivett	O/2236B	"	5,400 00	1,691 00	5,400 00 (f)
G. Williamson	O/3846B	"	5,100 00	2,116 50	5,100 00 (f)
J. E. Wilson	O/893B	"	5,397 54	1,700 22	1,700 22
Clarkson Construction Co. Ltd.	O/2588B	Woodbridge	5,000 00	.....	4,500 00
G. L. Wright	O/4348B	"	5,400 00	5,150 00	5,150 00
E. V. Woods	O/4535B	Woodington	6,000 00	2,152 00	3,916 00
S. Applebaum	O/8021B	Woodroffe	5,440 00	3,726 40	5,440 00 (f)
L. P. Beaudoin	O/8564B	"	6,500 00	250 00	6,500 00 (f)
H. P. Benson	O/8883B	"	5,650 00	4,513 75	4,513 75
F. J. Bradley	O/7849B	"	5,396 92	3,625 34	5,396 92 (f)
J. E. Copeland	O/7334B	"	8,000 00	800 00	8,000 00 (f)
J. S. Dunbar	O/8529B	"	5,350 00	250 00	5,350 00 (f)
J. A. Gignac	O/7573B	"	5,999 00	3,899 35	5,999 00 (f)
C. A. Johannsen & Son	O/8416B	"	7,827 00	250 00	7,827 00 (f)
J. A. Larose	O/7881B	"	6,750 00	6,500 00	6,500 00
"	O/8495B	"	6,750 00	6,500 00	6,500 00
"	O/8538B	"	6,500 00	250 00	6,500 00 (f)
"	O/8565B	"	6,000 00	250 00	6,000 00 (f)
"	O/8605B	"	6,000 00	250 00	6,000 00 (f)
"	O/8622B	"	6,000 00	250 00	6,000 00 (f)
"	O/8660B	"	8,500 00	8,250 00	8,250 00
"	O/8664B	"	7,000 00	6,750 00	6,750 00
G. S. McKibbon	O/7808B	"	6,000 00	850 00	6,000 00 (f)
R. W. O'Hara	O/8628B	"	5,378 17	250 00	5,378 17 (f)
A. J. Petch	O/7540B	"	5,740 00	5 50	5,201 00 (f)
L. G. Robinson	O/7816B	"	5,383 17	280 99	5,383 17 (f)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Concluded*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
J. A. R. Roy	O/8517B	Woodroffe	5,528 00	1,796 60	5,528 00 (*f*)
H. G. Schroeter	O/8626B	"	5,396 92	5,146 92	5,146 92
R. D. Stapleton	O/8469B	"	5,447 17	3,739 72	5,447 17 (*f*)
L. D. Carruthers	O/2416B	Wyebridge	5,400 00	3,159 00	3,159 00
J. P. H. Annable	O/3109B	York Mills	5,200 00	.....	4,100 00
M. D. Baird	O/4977B	"	5,750 00	100 00	5,750 00 (*f*)
A. E. Briggs	O/495B	"	8,000 00	2,800 00	8,000 00 (*f*)
E. A. Burgis	O/2396B	"	7,300 00	3,029 50	7,300 00 (*f*)
S. G. Dezorzi	O/3991B	"	5,600 00	2,324 00	5,600 00 (*f*)
Gowans & Weaver	O/6362B	"	5,300 00	4,520 00	4,520 00
H. J. Jenkins	O/6361B	"	8,000 00	3,320 00	8,000 00 (*f*)
H. G. Reynolds	O/6467B	"	5,097 54	2,982 07	2,982 07
E. Skinner	O/5291B	"	5,500 00	800 00	5,500 00 (*f*)
J. G. B. Spence	O/6023B	"	5,600 00	2,324 00	5,600 00 (*f*)
		LONDON DISTRICT			
L. A. Duby	OL/3401B	Acton	5,104 04	1,877 04	5,104 04 (*f*)
T. Jones	OL/3417B	"	5,600 00	2,324 00	5,600 00 (*f*)
J. E. McMullin	OL/3310B	"	5,000 00	.....	4,900 00
C. L. Roynvaldson	OL/2802B	"	5,000 00	500 00	5,000 00 (*f*)
Ayers & Fleming	OL/3076B	Aldershot	5,090 00	100 00	5,090 00 (*f*)
W. J. Bennett	OL/3121B	"	5,400 00	1,890 00	5,400 00 (*f*)
"	OL/4153B	"	6,125 00	1,929 37	1,929 37
W. A. Clark	OL/2456B	"	5,190 00	695 51	4,356 92
F. P. Gallagher	OL/2410B	"	6,440 00	100 00	6,440 00 (*f*)
"	OL/2660B	"	8,000 00	3,320 00	8,000 00 (*f*)
"	OL/2804B	"	7,000 00	4,795 00	7,000 00 (*f*)
"	OL/2832B	"	7,050 00	4,650 75	4,650 75
"	OL/3326B	"	7,850 00	7,600 00	7,600 00
E. Gardhouse	OL/3413B	"	5,400 00	2,241 00	5,400 00 (*f*)
B. Hill	OL/2702B	"	6,000 00	4,110 00	6,000 00 (*f*)
V. Hulsman	OL/2176B	"	5,400 00	100 00	5,400 00 (*f*)
E. E. Kearns	OL/3418B	"	5,000 00	4,750 00	4,750 00
J. E. Knight	OL/3149B	"	6,000 00	100 00	6,000 00 (*f*)
C. G. Lewis & Son	OL/3058B	"	6,000 00	850 00	6,000 00 (*f*)
W. Mair	OL/3955B	"	5,000 00	2,000 64	5,000 00 (*f*)
A. F. Morton	OL/2810B	"	5,190 00	100 00	5,190 00 (*f*)
Noseworthy Bros.	OL/2425B	"	5,240 00	100 00	5,240 00 (*f*)
"	OL/2630B	"	5,000 00	3,250 00	5,000 00 (*f*)
J. Orelt	OL/2797B	"	5,500 00	.....	5,400 00
F. G. Paul	OL/4170B	"	5,275 00	2,189 12	5,275 00 (*f*)
F. Scott	OL/2708B	"	6,825 00	2,405 75	6,825 00 (*f*)
Tomkin & Borden	OL/4221B	"	5,250 00	3,596 25	5,250 00 (*f*)
J. P. Coyle	OL/379B	Amherstburg	5,750 00	2,386 70	5,750 00 (*f*)
P. Harlan	OL/2080B	"	5,400 00	100 00	5,400 00 (*f*)
"	OL/1867B	"	6,000 00	100 00	6,000 00 (*f*)
D. J. Higgins	OL/1469B	"	6,000 00	5,150 00	5,150 00
R. E. Elliott	OL/3045B	Ancaster	5,300 00	100 00	5,300 00 (*f*)
H. Emery	OL/3263B	"	6,000 00	2,490 00	6,000 00 (*f*)
T. W. D. Farmer	OL/2651B	"	8,000 00	4,355 00	4,355 00
J. D. Hagan	OL/2198B	"	5,500 00	1,732 50	1,732 50
W. F. Inrig	OL/2582B	"	5,600 00	1,960 00	5,600 00 (*f*)
R. Pearson	OL/4722B	"	6,000 00	1,890 00	1,890 00
F. M. Reed	OL/4318B	"	7,500 00	2,362 50	2,362 50
H. S. Seager	OL/2070B	"	5,500 00	2,282 50	5,500 00 (*f*)
W. A. Wagner	OL/3806B	"	5,800 00	2,407 00	5,800 00 (*f*)
T. R. Wilson	OL/991B	Arkona	5,200 00	4,950 00	4,950 00

(*f*) Including final payment.

Housing Contracts of $5.000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
R. Hemphhill	OL/2942B	Aylmer	5,200 00	780 00	5,200 00 (*f*)
G. A. Hotchkiss	OL/1227B	"	5,600 00	5,600 00	5,600 00 (*f*)
B. C. Bond	OL/3689	Bartonville	5,400 00	2,241 00	5,400 00 (*f*)
G. Darlington	OL/2805B	"	5,700 00	1,795 50	1,795 50
H. Hurley & E. North	OL/3305B	"	5,150 00	.....	5,050 00
A. W. B. Johnson	OL/3611B	"	5,400 00	650 00	5,400 00 (*f*)
C. R. Tweney	OL/2847B	"	5,650 00	508 50	508 50
J. Morisseau & E. Sequin	OL/3162B	Belle River	5,000 00	250 00	5,000 00 (*f*)
C. F. Hornby	OL/1169B	Belmont	5,565 87	3,217 50	3,217 50
J. Nicklin	OL/3677B	Blenheim	5,400 00	100 00	5,400 00 (*f*)
T. C. Warwick & Son	OL/3407B	"	5,400 00	4,610 00	4,610 00
"	OL/3981B	"	6,750 00	4,623 75	6,750 00 (*f*)
D. E. Birkett	OL/4262B	Brantford	5,400 00	486 00	486 00
Brantford Pattern Works	OL/3448B	"	5,300 00	100 00	5,300 00 (*f*)
W. H. Burr	OL/3083B	"	5,300 00	2,740 50	2,740 50
J. T. Crowe & Son	OL/2740B	"	5,673 00	.....	5,573 00
W. K. Dowie	OL/4218B	"	5,200 00	468 00	468 00
J. C. Fletcher	OL/3224B	"	5,295 35	1,668 03	1,668 03
R. Forsyth	OL/3013B	"	5,261 34	1,629 15	5,261 34 (*f*)
F. Howick	OL/3403B	"	5,150 00	1,551 50	5,150 00 (*f*)
E. H. Hall	OL/3414B	"	5,150 00	3,527 75	5,150 00 (*f*)
C. W. King	OL/2133B	"	6,150 00	2,052 52	6,050 00
"	OL/2400B	"	5,500 00	1,825 00	5,400 00
"	OL/2742B	"	5,400 00	1,710 00	5,400 00 (*f*)
J. Malloy	OL/2486B	"	5,000 00	4,500 00	5,000 00 (*f*)
R. Minns	OL/2867B	"	6,000 00	1,890 00	1,890 00
L. A. Pusay	OL/3468B	"	5,400 00	250 00	5,400 00 (*f*)
A. F. Riches	OL/4328B	"	5,100 00	459 00	459 00
J. H. Searle	OL/2935B	"	6,500 00	2,047 50	2,047 50
J. H. Sero	OL/4031B	"	5,250 00	2,586 88	5,250 00 (*f*)
W. Southwick	OL/3587B	"	5,400 00	2,158 75	5,400 00 (*f*)
D. G. Strawbridge	OL/3047B	"	8,000 00	2,520 00	2,520 00
Summerhayes Lumber Ltd.	OL/2617B	"	5,870 00	3,433 95	3,433 95
"	OL/3259B	"	6,600 00	594 00	594 00
W. E. Wilson	OL/3956B	"	5,750 00	3,799 00	5,500 00
F. Retzler	OL/4640B	Breslau	5,925 00	2,073 75	5,925 00 (*f*)
W. C. Patchett	OL/1453B	Bridgeport	5,300 00	4,950 00	4,950 00
W. Schleister	OL/4273B	"	5,200 00	3,042 00	3,042 00
L. H. Stroh	OL/2705B	"	7,544 00	100 00	7,544 00 (*f*)
O. S. Elliott	OL/653B	Brussels	5,400 00	2,241 00	5,400 00 (*f*)
B. Hill	OL/2883B	Burlington	7,980 00	2,513 70	2,513 70
G. F. Robbins	OL/3191B	"	5,325 00	3,115 12	3,115 12
N. Quinney	OL/321B	Byron	6,200 00	2,555 00	6,200 00 (*f*)
"	OL/1375B	"	5,339 83	5,089 83	5,089 83
N. Jones	OL/3366B	Caledonia	5,400 00	3,449 00	5,150 00
T. L. Peart	OL/3696B	"	6,000 00	660 00	3,819 00
A. C. Scott	OL/1626B	Camlachie	5,540 19	1,732 50	1,732 50
H. E. May	OL/3556B	Cayuga	5,500 00	5,500 00	5,500 00 (*f*)
A. J. Baker	OL/1696B	Chatham	6,500 00	3,802 50	3,802 50
A. P. Ball	OL/1320B	"	5,531 86	5,281 86	5,281 86
V. L. Bechard	OL/5083B	"	5,538 00	250 00	5,538 00 (*f*)
R. T. Bunning	OL/1622B	"	5,550 86	5,550 86	5,550 86 (*f*)
R. Daschuk	OL/1697B	"	5,600 86	1,764 00	1,764 00
R. E. Ellis	OL/1669B	"	6,000 00	6,000 00	6,000 00 (*f*)
F. Fenton	OL/1356B	"	5,250 00	5,000 00	5,000 00
W. Fricker	OL/937B	"	5,538 70	5,538 70	5,538 70 (*f*)
J. A. Garlick	OL/4491B	"	5,600 86	1,764 00	1,764 00
D. M. Hunter	OL/4479B	"	8,050 86	7,800 86	7,800 86
J. L. Johns	OL/2475B	"	5,200 00	100 00	5,200 00 (*f*)
J. McAllister	OL/1671B	"	6,500 00	6,500 00	6,500 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
J. W. Norrie	OL/1698B	Chatham	5,531 86	3,236 11	3,236 11
C. J. Overdulve	OL/3575B	"	5,250 00	775 00	5,250 00 (f)
D. A. Rayment	OL/1478B	"	5,859 00	5,609 00	5,609 00
"	OL/1479B	"	6,284 81	6,034 81	6,034 81
A. J. Robertson	OL/2757B	"	6,000 00	6,000 00	6,000 00 (f)
J. R. Sharp	OL/1627B	"	6,000 00	6,000 00	6,000 00 (f)
R. Sheffield	OL/4665B	"	6,350 86	2,000 25	2,000 25
R. J. Sparks	OL/1106B	"	5,511 20	5,511 20	5,511 20 (f)
J. W. Sprague	OL/3851B	"	5,400 00	90 00	5,400 00 (f)
Wm. H. Stover Jr.	OL/654B	"	5,600 00	5,600 00	5,600 00 (f)
J. C. Taffeiren	OL/3576B	"	5,400 00	995 00	5,400 00 (f)
E. A. Thompson	OL/4696B	"	6,000 00	3,510 00	3,510 00
L. B. Trottier	OL/4549B	"	5,531 86	1,742 26	1,742 26
A. L. VanStone	OL/4442B	"	6,500 00	3,802 50	3,802 50
D. T. Weaver	OL/1422B	"	5,400 00	5,400 00	5,400 00 (f)
D. Youngs	OL/750B	"	5,571 20	3,566 20	5,321 20
J. B. Lavis	OL/3748B	Clinton	5,600 00	4,790 00	4,790 00
J. A. Needham	OL/4596B	Corunna	6,000 00	1,890 00	1,890 00
J. L. Williams	OL/1571B	"	6,000 00	540 00	540 00
C. E. Dickinson	OL/3282B	Courtland	5,550 00	100 00	5,550 00 (f)
S. S. Marischuk	OL/4298B	Crowland	5,100 00	2,983 50	2,983 50
H. E. Dundas	OL/634B	Dorchester	6,240 00	6,240 00	6,240 00 (f)
"	OL/1510B	"	6,800 00	5,720 00	5,720 00
"	OL/4740B	"	8,950 00	2,819 25	2,819 25
Breset Lumber Co.	OL/575B	Dresden	7,200 00	6,230 00	6,230 00
G. L. Dunlop	OL/4518B	"	5,250 00	3,071 25	3,071 25
S. Highgate	OL/1379B	"	5,500 00	3,217 50	3,217 50
R. A. Crowder	OL/1802B	Dundas	5,400 00	3,159 00	3,159 00
R. Minns	OL/2861B	Echo Place	6,000 00	4,110 00	6,000 00 (f)
E. W. Kendall	OL/5413B	Elmira	5,600 00	5,350 00	5,350 00
F. C. Klink	OL/4056B	"	5,600 00	1,764 00	1,764 00
N. A. Leslie	OL/4309B	"	5,800 00	5,028 00	5,550 00
E. C. Sweet	OL/3678B	Essex	5,325 00	1,863 75	5,325 00 (f)
"	OL/4619B	"	5,900 00	840 00	5,900 00 (f)
H. R. Griffin	OL/4308B	Fenwick	5,460 00	3,194 10	3,194 10
E. T. Kelly	OL/5988B	Fergus	5,400 00	3,699 00	5,400 00 (f)
F. F. Rittenhouse	OL/3406B	Fonthill	5,450 00	200 00	5,450 00 (f)
H. A. Alpaugh	OL/576B	Forest	6,000 00	250 00	6,000 00 (f)
J. Nasbadi	OL/1707B	"	5,750 00	4,925 00	4,925 00
R. L. Moore	OL/3790B	Fort Erie	8,200 00	4,797 00	4,797 00
F. Lovejoy	OL/3107B	Freeman	5,050 00	1,505 00	4,300 00
W. Newman	OL/2760B	"	5,500 00	.....	5,400 00
Noseworthy Bros.	OL/3393B	"	5,400 00	100 00	5,400 00 (f)
W. E. Lines Jr.	OL/2806B	Fruitland	6,000 00	3,510 00	3,510 00
"	OL/2834B	"	5,500 00	495 00	495 00
F. Brown	OL/174B	Galt	5,385 00	.....	5,310 00
"	OL/3212B	"	7,700 00	.....	7,600 00
J. W. Drew	OL/697B	"	5,200 00	1,638 00	1,638 00
J. D. Dugald	OL/2402B	"	6,300 00	6,300 00	6,300 00 (f)
R. G. Fisher	OL/874B	"	6,400 00	6,400 00	6,400 00 (f)
A. Hewitt	OL/2917B	"	5,750 00	250 00	5,750 00 (f)
C. J. Lavender	OL/3744B	"	5,500 00	100 00	5,500 00 (f)
"	OL/7006B	"	5,600 00	2,324 00	5,600 00 (f)
E. A. Mabee	OL/5300B	"	5,300 00	1,949 50	5,050 00
J. T. Miller	OL/1296B	"	6,000 00	1,890 00	1,890 00
L. M. McCarty	OL/1302B	"	6,000 00	1,890 00	1,890 00
J. B. St. Clair	OL/1645B	"	5,000 00	3,675 00	3,675 00
C. E. St. Clair	OL/5208B	"	5,250 00	2,178 75	5,250 00 (f)
Hawes & Nelson	OL/3308B	Georgetown	5,400 00	1,890 00	5,400 00 (f)
R. W. Mendham	OL/3213B	"	5,000 00	1,575 00	1,575 00

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
A. B. Currell	OL/3928B	Goderich	5,400 00	3,159 00	3,159 00
G. E. Hamilton	OL/1403B	"	5,587 50	4,778 73	4,778 73
J. Jeffrey	OL/5142B	"	5,100 00	250 00	5,100 00 (f)
H. Bellamy	OL/1224B	Guelph	5,560 00	5,560 00	5,560 00 (f)
"	OL/1572B	"	5,650 00	5,400 00	5,400 00
"	OL/5143B	"	6,350 00	6,350 00	6,350 00 (f)
W. G. Booth	OL/982B	"	6,000 00	5,750 00	5,750 00
L. J. Churcher	OL/4136B	"	6,000 00	4,110 00	6,000 00 (f)
J. C. Fraser	OL/878B	"	6,000 00	3,510 00	3,510 00
E. M. Johnston	OL/1525B	"	5,500 00	495 00	495 00
J. C. Kelly	OL/299B	"	5,400 00	3,217 22	5,150 00
J. J. Lefueski	OL/4162B	"	5,150 00	2,137 25	5,150 00 (f)
H. M. McNamara	OL/4699B	"	5,000 00	2,075 00	5,000 00 (f)
S. G. Monkhouse	OL/4963B	"	5,350 00	481 50	481 50
R. D. Montgomery	OL/5344B	"	5,400 00	250 00	5,400 00 (f)
G. W. Thomson	OL/5251B	"	5,200 00	250 00	5,200 00 (f)
R. Wilton	OL/1594B	"	6,000 00	5,150 00	5,150 00
H. B. Heaslip	OL/2884B	Hagersville	5,600 00	5,350 00	5,350 00
J. A. Allan	OL/4228B	Hamilton	5,400 00	5,150 00	5,150 00
J. F. Archer	OL/1730B	"	5,000 00	2,925 00	2,925 00
H. J. Ayres	OL/2812B	"	5,530 00	3,234 85	3,234 85
F. Babbidge	OL/1874B	"	9,000 00	5,265 00	5,265 00
R. Barber	OL/3700B	"	5,191 35	4,710 95	5,191 35 (f)
J. A. Blunt	OL/3087B	"	5,300 00	1,669 50	1,669 50
K. H. Ball	OL/4650B	"	5,700 00	513 00	513 00
B. R. Bullock	OL/2833B	"	5,500 00	3,474 00	3,474 00
Century Contracting Co.	OL/2275B	"	5,810 00	5,810 00	5,810 00 (f)
" "	OL/2488B	"	7,750 00	7,750 00	7,750 00 (f)
" "	OL/3810B	"	6,100 00	6,100 00	6,100 00 (f)
" "	OL/4312B	"	7,690 00	7,440 00	7,440 00
D. B. Clark	OL/3010B	"	7,585 00	758 50	7,585 00 (f)
T. Cochran	OL/2602B	"	5,900 00	.....	5,800 00
J. M. Costello	OL/2787B	"	5,940 00	3,474 90	3,474 90
A. C. Davies	OL/3441B	"	7,503 00	4,389 25	4,389 25
F. G. Devine	OL/3371B	"	5,500 00	5,500 00	5,500 00 (f)
G. W. Evenden	OL/2502B	"	5,400 00	5,400 00	5,400 00 (f)
W. A. Fautley	OL/3651B	"	7,587 00	7,337 00	7,337 00
W. F. Fenden	OL/4135B	"	6,000 00	6,000 00	6,000 00 (f)
M. R. Flett	OL/2761B	"	5,000 00	450 00	450 00
G. R. Gent	OL/3198B	"	5,450 00	5,450 00	5,450 00 (f)
G. H. Goodale	OL/3837B	"	5,250 00	2,383 50	5,250 00 (f)
W. E. Graham	OL/4164B	"	5,175 00	4,407 50	4,407 50
A. Grant	OL/2899B	"	5,300 00	1,404 30	5,300 00 (f)
W. M. Grant	OL/4431B	"	6,400 00	3,744 00	3,744 00
G. A. Hawkins	OL/2392B	"	5,500 00	250 00	5,500 00 (f)
"	OL/3443B	"	7,870 00	3,248 50	7,870 00 (f)
L. N. Hanson	OL/2794B	"	5,500 00	5,500 00	5,500 00 (f)
P. D. Henry	OL/2966B	"	5,230 67	1,647 66	1,647 66
J. Higginson	OL/2696B	"	5,325 00	2,767 50	2,767 50
M. C. Hunt	OL/4191B	"	5,400 00	1,701 00	1,701 00
W. F. Inrig	OL/2012B	"	5,800 00	3,393 00	3,393 00
W. A. Isbister	OL/3250B	"	5,580 00	3,264 30	3,264 30
J. Jackson	OL/4473B	"	6,000 00	3,510 00	3,510 00
W. W. Knetchel	OL/2468B	"	5,440 00	5,440 00	5,440 00 (f)
E. C. Little	OL/3733B	"	5,161 00	2,038 00	5,161 00 (f)
W. McDonald	OL/2817B	"	6,405 00	6,405 00	6,405 00 (f)
J. J. Morris	OL/3914B	"	5,050 00	3,459 25	5,050 00 (f)
R. E. Newman	OL/2585B	"	5,200 00	3,042 00	3,042 00
C. A. Noble	OL/4335B	"	6,000 00	1,896 00	1,896 00
Noseworthy Bros.	OL/1982B	"	5,340 00	1,730 00	5,240 00

(f) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
Noseworthy Bros.	OL/3218B	Hamilton	5,300 00	3,254 00	5,200 00
"	OL/3438B	"	5,090 00	2,977 65	2,977 65
"	OL/3444B	"	5,060 00	1,593 90	1,593 90
J. Parents	OL/3246B	"	6,772 00	6,522 00	6,522 00
C. F. Ridgers	OL/3567B	"	5,250 00	100 00	5,250 00 (*f*)
F. H. Roberts	OL/2510B	"	6,550 00	2,192 50	6,550 00 (*f*)
E. Sandborn	OL/1739B	"	5,400 00	1,873 07	5,400 00 (*f*)
E. W. Smith	OL/3919B	"	5,250 00	2,383 50	5,250 00 (*f*)
J. E. Smith	OL/2339B	"	5,190 00		5,090 00
"	OL/3425B	"	5,100 00	2,116 50	5,100 00 (*f*)
A. E. Tomkin	OL/3672B	"	5,150 00	700 00	5,150 00 (*f*)
P. Turstra	OL/3774B	"	7,530 00	2,371 95	2,371 95
"	OL/4465A	"	5,000 00	1,575 00	1,575 00
J. E. Twiss	OL/2237B	"	5,800 00	5,800 00	5,800 00 (*f*)
R. E. Waite	OL/3499B	"	5,800 00	3,770 00	5,800 00 (*f*)
E. Walker	OL/2039B	"	5,225 00	5,225 00	5,225 00 (*f*)
A. G. Whitehouse	OL/2728B	"	5,800 00	100 00	5,800 00 (*f*)
F. R. Wilton	OL/4879B	"	5,223 00	3,149 35	3,149 35
A. E. Wood	OL/3050B	"	6,000 00	6,000 00	6,000 00 (*f*)
J. R. Young	OL/2768B	"	5,530 00	5,530 00	5,530 00 (*f*)
E. H. Faelker	OL/5189B	Hanover	5,814 00	3,401 19	3,401 19
T. W. Thompson	OL/5360B	"	5,500 00	2,665 80	2,665 80
H. L. Yack	OL/670B	"	5,900 00	5,650 00	5,650 00
C. L. Robinson	OL/1369B	Harrow	7,400 00	7,400 00	7,400 00 (*f*)
L. K. Wride	OL/6162B	"	7,360 00	250 00	7,360 00 (*f*)
A. Sponner	OL/3215B	Hespeler	6,000 00	100 00	6,000 00 (*f*)
P. F. Hoffarth	OL/2405B	Humberstone	5,400 00	1,701 00	1,701 00
N. Robbins	OL/2622B	"	5,400 00	5,150 00	5,150 00
M. S. Teale	OL/3947B	"	5,650 00	1,779 75	1,779 75
G. G. Irvin	OL/4423B	Ingersoll	5,075 00	152 15	4,882 88
A. K. Cameron	OL/3912B	Jarvis	5,100 00	1,050 33	5,100 00 (*f*)
George W. Carson	OL/2499B	Kingsville	5,400 00	100 00	5,400 00 (*f*)
D. L. Weber	OL/5188B	Kimberly	6,800 00	100 00	6,800 00 (*f*)
N. A. Hopson	OL/905B	Kintore	6,000 00	5,150 00	5,150 00
J. H. Becker	OL/2429B	Kitchener	6,275 00	100 00	6,275 00 (*f*)
D. H. Boettger	OL/1612B	"	5,000 00	1,575 00	1,575 00
C. H. Bownam	OL/2601B	"	5,600 00	100 00	5,600 00 (*f*)
G. R. Byerman	OL/385B	"	5,000 00	2,488 60	4,544 73
H. C. Cuthbertson	OL/2220B	"	5,150 00	1,802 50	1,802 50
H. F. Dankwardt	OL/3845B	"	5,600 00	50 00	5,600 00 (*f*)
K. A. Decker	OL/780B	"	5,600 00	1,456 93	5,350 00
J. Dreisinger	OL/5975B	"	5,650 00	815 00	5,650 00 (*f*)
"	OL/5985B	"	6,000 00	2,490 00	6,000 00 (*f*)
A. Ebel	OL/4226B	"	5,600 00	4,485 92	4,485 92
L. A. Engler	OL/400B	"	6,000 00	6,000 00	6,000 00 (*f*)
A. J. Forler	OL/4101B	"	5,400 00	2,241 00	5,400 00 (*f*)
S. E. Geil	OL/257B	"	5,300 00	2,122 00	5,300 00 (*f*)
D. H. Glebe	OL/1661B	"	5,000 00	2,175 00	2,175 00
E. V. Hagedorn	OL/1710B	"	6,700 00	100 00	6,700 00 (*f*)
"	OL/1745B	"	6,550 00	100 00	6,550 00 (*f*)
"	OL/7021B	"	7,500 00	3,112 50	7,500 00 (*f*)
Hallman Construction Ltd.	OL/2863B	"	5,600 00	100 00	5,600 00 (*f*)
"	OL/3128B	"	6,000 00	100 00	6,000 00 (*f*)
J. S. Hann	OL/1496B	"	6,000 00	3,510 00	3,510 00
T. O. Howald	OL/3223B	"	5,400 00	1,890 00	5,400 00 (*f*)
W. R. Howey	OL/2072B	"	6,000 00	1,232 19	5,876 44
J. J. Karges	OL/300B	"	5,000 00	2,925 00	2,925 00
E. Kaufman	OL/779B	"	5,000 00	2,925 00	2,925 00
R. G. Kimmel	OL/5221B	"	6,000 00	4,820 27	4,820 27
R. G. Knetchel	OL/7001B	"	5,100 00	2,983 50	2,983 50

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
F. B. Krafchik	OL/4908B	Kitchener	5,600 00	250 00	5,600 00 (*f*)
J. A. Krafchik	OL/4078B	"	5,600 00	3,586 00	5,350 00
E. J. Lackenbauer	OL/1113B	"	5,000 00	4,750 00	4,750 00
H. W. Littler	OL/6128B	"	5,725 00	3,349 12	3,349 12
T. Livingstone	OL/998B	"	6,000 00	2,760 00	2,760 00
L. J. McDonnell	OL/4427B	"	5,500 00	1,722 56	5,250 00
J. R. Mater	OL/1472B	"	5,000 00	450 00	450 00
J. Murawsky	OL/5209B	"	6,000 00	3,986 00	5,750 00
Neibert Construction Co.	OL/4641B	"	6,850 00	100 00	6,850 00 (*f*)
V. J. Obermeyer	OL/367B	"	6,000 00	3,510 00	3,510 00
T. J. Paleczny	OL/2052B	"	6,000 00	100 00	6,000 00 (*f*)
E. L. Paddock	OL/1630B	"	5,000 00	3,500 00	3,500 00
P. Perchaluk	OL/1539B	"	6,300 00	1,984 50	1,984 50
K. L. Reed	OL/4907B	"	6,300 00	3,685 50	3,685 50
A. C. Rieder	OL/343B	"	6,000 00	3,510 00	3,510 00
F. P. Roberts	OL/368B	"	5,400 00	5,150 00	5,150 00
W. A. Robertson	OL/1196B	"	6,000 00	3,510 00	3,510 00
P. J. Ruetz	OL/4425B	"	5,400 00	3,441 56	5,400 00 (*f*)
T. S. Ryndok	OL/172B	"	5,600 00	3,106 72	4,582 74
E. Schnarr & Sons	OL/2763B	"	6,200 00	4,247 00	6,200 00 (*f*)
J. B. Shoemaker	OL/4530B	"	5,600 00	100 00	5,600 00 (*f*)
J. Solomon	OL/203B	"	5,600 00	4,683 96	4,683 96
W. R. Stauffer	OL/1629B	"	8,000 00	5,850 00	5,850 00
E. A. Stoltz	OL/5131B	"	5,800 00	1,085 47	5,800 00 (*f*)
F. A. Tetrault	OL/178B	"	5,640 00	100 00	5,640 00 (*f*)
Robert Voigt	OL/1192B	"	6,000 00	6,000 00	6,000 00 (*f*)
J. F. Waugh	OL/1569B	"	6,000 00	5,150 00	5,150 00
L. T. Wheeler	OL/3927B	"	5,400 00	.....	3,510 00
Witmer & Sons	OL/945B	"	5,550 00	100 00	5,550 00 (*f*)
"	OL/2212B	"	5,600 00	100 00	5,600 00 (*f*)
R. P. Wuest	OL/1437B	"	6,000 00	6,000 00	6,000 00 (*f*)
G. A. Johnston	OL/1525B	Lambeth	5,200 00	1,638 00	1,638 00
W. A. Davis	OL/719B	Leamington	5,252 00	2,179 00	5,252 00 (*f*)
E. Wahl	OL/2177B	Listowel	5,860 00	100 00	5,860 00 (*f*)
T. J. Abell	OL/5165B	London	6,000 00	2,000 00	5,900 00
E. Arksey	OL/4745B	"	6,000 00	3,510 00	3,510 00
K. L. Benn	OL/2065B	"	6,000 00	100 00	6,000 00 (*f*)
L. H. Bengough	OL/1693B	"	6,000 00	3,510 00	3,510 00
S. H. Bodaly	OL/5407B	"	5,100 00	522 39	5,100 00 (*f*)
J. A. Callahan	OL/662B	"	6,000 00	250 00	6,000 00 (*f*)
S. E. Clarke	OL/14B	"	5,400 00	3,699 00	5,400 00 (*f*)
R. A. Conn	OL/947B	"	5,126 76	4,876 76	4,876 76
F. M. Corbett	OL/1534B	"	5,421 19	1,701 00	1,701 00
T. J. Cross	OL/5937B	"	5,495 00	914 80	5,245 00
F. C. Dempsey	OL/1922B	"	5,604 00	100 00	5,604 00 (*f*)
C. S. Dickson	OL/7039B	"	5,500 00	1,482 50	4,700 00
H. P. Dowling	OL/309B	"	7,500 00	3,112 50	7,500 00 (*f*)
"	OL/5241B	"	6,000 00	250 00	6,000 00 (*f*)
E. P. A. Contruction Co.	OL/4541B	"	6,135 00	3,568 50	3,568 50
H. M. Evers	OL/747B	"	5,800 00	1,827 00	1,827 00
A. W. Ferris	OL/1170B	"	5,473 58	5,473 58	5,473 58 (*f*)
R. A. Fitzgerald	OL/1467B	"	6,200 00	5,950 00	5,950 00
R. C. Francis	OL/1232B	"	5,512 96	3,217 50	3,217 50
T. T. French	OL/1680B	"	5,528 01	1,732 50	1,732 50
L. G. Garton	OL/1371B	"	5,488 79	1,701 00	1,701 00
R. L. Gatecliffe	OL/3203B	"	6,000 00	.....	5,900 00
E. E. Gower	OL/5366B	"	5,600 00	504 00	504 00
M. E. Griffin	OL/1393B	"	5,443 19	3,159 00	3,159 00
H. B. Heffernan	OL/1022B	"	5,400 00	3,159 00	3,159 00
J. S. Hodge	OL/5989B	"	5,535 45	1,750 50	1,750 50

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
M. C. Hodge	OL/5687B	London	5,333 06	1,426 75	4,549 75
R. S. Holmes	OL/4813B	"	5,250 00	930 00	5,150 00
A. Jaynes	OL/1513B	"	6,000 00	1,845 00	1,845 00
J. L. Johns	OL/2475B	"	5,200 00	100 00	5,200 00 (*f*)
Jones Contruction Co. Ltd	OL/2907B	"	5,500 00	100 00	5,500 00 (*f*)
F. Kovosi	OL/1655B	"	5,528 01	3,217 50	3,217 50
A. K. Laird	OL/975B	"	6,000 00	540 00	540 00
"	OL/1364B	"	5,800 00	5,550 00	5,550 00
D. R. Lizmore	OL/1921B	"	5,604 00	100 00	5,604 00 (*f*)
W. H. McKee	OL/1062B	"	5,535 42	495 00	495 00
O. B. Marlatt	OL/4775B	"	6,000 00	540 00	540 00
W. T. Miller	OL/1164B	"	5,526 76	3,217 50	3,217 50
F. W. Moore	OL/5780B	"	6,000 00	250 00	6,000 00 (*f*)
F. W. Murphy	OL/53B	"	5,300 00	3,603 50	5,300 00 (*f*)
C. M. Myers	OL/1679B	"	5,200 00	1,638 00	1,638 00
T. J. O'Donnell	OL/880B	"	5,135 45	3,329 10	3,239 10
R. T. Pinkerton	OL/4634B	"	5,000 00	100 00	5,000 00 (*f*)
W. J. Robins	OL/5224B	"	5,600 00	3,276 00	3,276 00
E. A. Sanderson	OL/708B	"	5,600 00	2,126 00	5,600 00 (*f*)
J. F. Smith	OL/1278B	"	5,100 00	2,983 50	2,983 50
T. S. Stephenson	OL/4481B	"	5,541 92	3,217 50	3,217 50
W. Stewart	OL/2469B	"	5,400 00	995 00	5,400 00 (*f*)
H. Skellett	*OL/4987B	"	4,580 70	1,813 36	4,580 70 (*f*)
The Director, V.L.A.	"	"	919 30	919 30	919 30 (*f*)
A. G. Toten	OL/2027B	"	5,604 00	100 00	5,604 00 (*f*)
"	OL/1126B	"	5,535 45	4,731 90	4,731 90
D. E. Tucker	OL/5763B	"	5,400 00	2,666 00	4,367 00
N. G. Tucker	OL/1970B	"	5,400 00	100 00	5,400 00
F. J. Tambling	OL/1187B	"	5,545 58	3,159 00	3,159 00
G. D. Wagner	OL/4458B	"	5,421 19	1,701 00	1,701 00
W. W. Walker	OL/2002B	"	5,600 00	250 00	5,600 00 (*f*)
C. M. Webb	OL/3687B	"	6,000 00	1,000 00	6,000 00 (*f*)
D. N. West	OL/5903B	"	5,400 00	4,492 86	4,492 86
G. A. Thomson	OL/329B	Lucan	5,400 00	2,079 00	5,400 00 (*f*)
W. H. Fitzpatrick	OL/555B	Maidstone	5,000 00	4,250 00	4,250 00
J. Krol	OL/1699B	"	5,547 06	1,746 00	1,746 00
J. Tolhock	OL/3011B	"	5,565 00	439 25	5,565 00 (*f*)
A. E. Cameron	OL/3959B	Merritton	5,100 00	3,204 14	5,100 00 (*f*)
A. W. York	OL/3036B	"	6,000 00	100 00	6,000 00 (*f*)
H. V. Scott	OL/1972B	"	5,700 00	570 00	5,700 00 (*f*)
B. C. McNab	OL/3088B	Milton	6,000 00	2,000 00	5,900 00
R. W. Wade	OL/1650B	Mooretown	6,000 00	1,890 00	1,890 00
E. M. Corbett	OL/166B	Mount Elgin	5,718 50	1,833 55	5,718 50 (*f*)
V. A. Thompson	OL/3043B	Mount Pleasant	5,478 24	5,228 24	5,228 24
A. E. Cressman	OL/293B	New Dundee	5,400 00	1,701 00	1,701 00
W. K. Church	OL/3492B	Niagara Falls	5,393 90	2,241 00	5,393 90 (*f*)
S. Dobie	OL/3046B	"	6,630 00	.....	6,530 00
Ingham & Smith Co	OL/3632B	"	6,000 00	2,100 00	6,000 00 (*f*)
H. Thorne	OL/3268B	"	5,800 00	5,278 00	5,800 00 (*f*)
P. B. Thorne	OL/3274B	"	5,600 00	5,087 94	5,087 95
R. G. Hunter	OL/2321B	Niagara on the Lake	6,000 00	2,210 00	2,210 00
H. G. West	OL/4242B	" "	5,500 00	1,732 50	1,732 50
H. K. Carson	OL/3532B	Oakville	5,400 00	2,241 00	5,400 00 (*f*)
E. Grant	OL/2450B	"	6,000 00	4,669 86	4,669 86
J. V. Groothand	OL/3701B	"	6,000 00	100 00	6,000 00 (*f*)
J. Hoey	OL/2459B	"	7,970 00	100 00	7,970 00 (*f*)
"	OL/3661B	"	6,000 00	2,735 00	5,900 00
R. A. Miller	OL/4319B	"	6,000 00	3,510 00	3,510 00
A. B. Taylor	OL/3662B	"	5,000 00	2,140 00	5,000 00 (*f*)
R. P. Pettigrew	OL/1608B	Otterville	6,000 00	2,890 00	2,890 00

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
G. Atkey	OL/5294B	Owen Sound	5,000 00	4,750 00	4,750 00
C. F. Cumming	OL/5223B	"	5,600 00	.....	4,588 20
N. Marsh	OL/5262B	"	5,000 00	.....	4,900 00
M. Nicol	OL/5092B	"	5,290 20	610 20	5,290 20 (*f*)
A. D. McKinnon	OL/1783B	Paris	5,000 00	1,777 90	5,000 00 (*f*)
G. E. Pell	OL/4192B	"	5,020 00	3,108 70	4,690 00
H. G. Horner	OL/12B	Point Edward	5,400 00	3,699 00	5,400 00 (*f*)
S. Cook	OL/1812B	Port Colborne	5,000 00	500 00	5,000 00 (*f*)
H. E. Gooder	OL/3948B	"	5,000 00	522 66	5,000 00 (*f*)
R. McClelland	OL/2088B	Port Dalhousie	5,000 00	4,750 00	4,750 00
S. L. Tolman	OL/721B	Port Stanley	5,400 00	3,699 00	5,400 00 (*f*)
G. Campbell	OL/3519B	Preston	5,400 00	3,449 00	5,150 00
E. L. Ehrhardt	OL/2258B	"	5,900 00	3,791 50	5,650 00
R. L. Evans	OL/1602B	"	5,600 00	1,764 00	1,764 00
R. A. Habermehl	OL/179B	"	5,700 00	5,700 00	5,700 00 (*f*)
R. F. Mitten	OL/5792B	"	5,200 00	250 00	5,200 00 (*f*)
L. C. Musselman	OL/4207B	"	5,250 00	3,596 25	5,250 00 (*f*)
"	OL/3125B	"	6,955 00	6,079 05	6,705 00
K. W. Smith	OL/4177B	"	5,300 00	3,630 50	5,300 00 (*f*)
V. R. Wagner	OL/2634B	"	5,600 00	1,680 00	3,640 00
G. N. Sutherland	OL/1461B	Putnam	5,475 00	1,701 00	1,701 00
"	OL/3590B	"	5,400 00	1,650 00	5,400 00 (*f*)
D. A. Andrews	OL/4744B	Ridgetown	5,000 00	1,575 00	1,575 00
D. L. Kennedy & Son	OL/2207B	"	6,000 00	100 00	6,000 00 (*f*)
Essex Construction Housing	OL/4728B	Riverside	5,665 87	816 59	5,665 87 (*f*)
S. Rowe	OL/5245B	"	6,500 00	6,500 00	6,500 00 (*f*)
H. Redman	OL/3954B	Rodney	6,000 00	6,000 00	6,000 00 (*f*)
J. E. Freeman	OL/1446B	Roseland	5,547 05	3,241 80	3,241 80
F. C. Guard	OL/51B	"	5,000 00	4,750 00	4,750 00
G. L. Bailey	OL/3034B	St. Catharines	5,200 00	100 00	5,200 00 (*f*)
"	OL/3254B	"	5,400 00	790 00	5,400 00 (*f*)
J. S. Bailey	OL/3762B	"	5,400 00	2,241 00	5,400 00 (*f*)
R. E. Brown	OL/4295B	"	5,200 00	468 00	468 00
E. G. Logan	OL/3412B	"	5,200 00	50 00	5,200 00 (*f*)
J. E. McAvoy	OL/2421B	"	5,000 00	450 00	450 00
M. L. T. Penman	OL/1961B	"	5,000 00	4,750 00	4,750 00
F. P. Phelan	OL/2913B	"	9,200 00	5,382 00	5,382 00
R. G. K. Puiser	OL/2546B	"	5,040 00	2,491 91	5,040 00 (*f*)
H. Smith	OL/2366B	"	6,000 00	1,100 00	6,000 00 (*f*)
J. Smith	OL/1962B	"	5,500 00	.....	5,400 00
M. A. Stanch	OL/2235B	"	5,700 00	2,365 50	5,700 00 (*f*)
L. Wallace	OL/2985B	"	5,300 00	100 00	5,300 00 (*f*)
"	OL/3234B	"	5,487 93	770 00	5,487 93 (*f*)
"	OL/3060B	"	5,487 03	1,222 58	5,487 03 (*f*)
"	OL/3154B	"	5,487 93	100 00	5,487 93 (*f*)
G. Ottman	OL/3638B	St. Clements	5,600 00	2,324 00	5,600 00 (*f*)
K. A. Astles	OL/1413B	St. Thomas	5,000 00	1,575 00	1,575 00
W. F. Cassidy	OL/272B	"	5,400 00	2,070 00	5,400 00 (*f*)
W. A. Eaton	OL/191B	"	5,000 00	2,305 59	4,358 72
H. A. Fishback	OL/1309B	"	6,200 00	3,717 00	3,717 00
J. L. Lindsay	OL/330B	"	6,000 00	3,860 00	5,750 00
C. H. Mellor	OL/4426B	"	5,200 00	3,042 00	3,042 00
D. A. Moyes	OL/1426B	"	5,000 00	1,575 00	1,575 00
J. McLachlan	OL/1591B	"	5,400 00	486 00	486 00
W. C. Preston	OL/2839B	"	5,000 00	1,350 00	2,925 00
"	OL/5299B	"	5,700 00	1,700 00	5,600 00
D. Winter	OL/1959B	"	5,500 00	100 00	5,500 00 (*f*)
"	OL/2573B	"	5,500 00	100 00	5,500 00 (*f*)
"	OL/2607B	"	5,500 00	.....	5,400 00
"	OL/4632B	"	7,500 00	4,387 50	4,387 50

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
A. Deschamps	OL/3771B	Sandwich	6,469 00	896 91	6,469 00 (*f*)
W. L. Schultz	OL/4026B	"	5,565 87	2,312 37	5,565 87 (*f*)
R. W. Blanchard	OL/1683B	Sarnia	6,000 00	1,890 00	1,890 00
G. F. Foster	OL/1688B	"	6,000 00	3,510 00	3,510 00
E. E. Hayes	OL/4420B	"	5,990 00	531 00	531 00
E. D. Kuusela	OL/4536B	"	5,400 00	2,859 00	2,859 00
G. A. Lambert	OL/326B	"	6,400 00	4,384 00	6,400 00 (*f*)
A. E. Meere	OL/177B	"	5,500 00	5,500 00	5,500 00 (*f*)
J. B. Morey	OL/5759B	"	6,000 00	2,407 41	4,315 36
S. A. Pack	OL/261B	"	5,400 00	3,699 00	5,400 00 (*f*)
R. L. Parker	OL/1686B	"	6,000 00	3,510 00	3,510 00
W. J. Scharf	OL/1681B	"	5,400 00	486 00	486 00
W. H. R. Simpson	OL/3943B	"	5,000 00	100 00	5,000 00 (*f*)
W. J. Stuckey	OL/1036B	"	5,000 00	2,925 00	2,925 00
R. G. Boswell	OL/2850B	Simcoe	6,000 00	5,150 00	5,150 00
C. W. Buck	OL/2453B	"	7,999 00	7,999 00	7,999 00 (*f*)
"	OL/2454B	"	5,135 00	5,135 00	5,135 00 (*f*)
S. D. Lee	OL/4250B	"	6,000 00	2,647 50	2,647 50
D. McArthur	OL/3918B	"	6,100 00	5,850 00	5,850 00
E. Makela	OL/3957B	"	6,975 80	4,778 42	6,975 80 (*f*)
T. B. Snidely	OL/4026B	"	6,000 00	2,490 00	6,000 00 (*f*)
C. Waldick	OL/3646B	"	6,000 00	5,750 00	5,750 00
J. W. James	OL/3691B	Smithville	5,400 00	3,159 00	3,159 00
W. Mitchinson	OL/3442B	Stamford	5,263 00	100 00	5,263 00 (*f*)
"	OL/3635B	"	7,000 00	1,100 00	7,000 00 (*f*)
O'Shea & White	OL/3527B	"	5,266 80	5,016 80	5,016 80
G. Overend	OL/2584B	"	5,300 00	1,578 31	4,057 66
G. Thomas	OL/3044B	"	5,500 00	2,633 50	5,500 00 (*f*)
R. H. Walker	OL/3489B	"	5,750 00	2,412 92	5,750 00 (*f*)
Boden & Boden	OL/2903B	Stoney Creek	6,700 00	3,919 50	3,919 50
"	OL/3135B	"	5,750 00	1,811 25	1,811 25
"	OL/3435B	"	5,885 00	4,031 22	5,885 00 (*f*)
R. J. Coleman	OL/3356B	"	5,700 00	100 00	5,700 00 (*f*)
James & Son	OL/3136B	"	5,600 00	100 00	5,600 00 (*f*)
W. Newman	OL/2424B	"	5,650 00	1,977 50	5,650 00 (*f*)
H. Kalfleisch	OL/150B	Stratford	5,400 00	2,241 00	5,400 00 (*f*)
Malcho Bros	OL/4146B	"	7,949 00	6,904 10	6,904 10
W. R. Palmer	OL/1105B	"	5,400 00	1,701 00	1,701 00
G. R. Cooper	OL/4757B	Strathroy	6,000 00	840 00	840 00
E. Lessard	OL/151B	Tecumseh	5,100 00	760 00	5,100 00 (*f*)
"	OL/3854B	"	5,400 00	250 00	5,400 00 (*f*)
"	OL/4787B	"	6,000 00	2,490 00	6,000 00 (*f*)
"	OL/4583B	"	5,750 00	3,363 75	3,363 75
H. T. Reaume	OL/563B	"	6,825 00	6,575 00	6,575 00
W. J. MacKay	OL/4326B	Thamesford	5,149 86	100 00	5,149 86 (*f*)
D. Williams	OL/4204B	Thorold	5,040 00	4,790 00	4,790 00
W. Drake	OL/2929B	Tillsonburg	5,625 00	100 00	5,625 00 (*f*)
Manfield Construction & Supply Co	OL/4492B	Union	6,100 00	3,577 50	3,577 50
C. R. Unrau	OL/2161B	Vineland	7,564 00	100 00	7,564 00 (*f*)
D. A. McNaughton	OL/1423B	Wallaceburg	5,500 00	3,217 50	3,217 50
J. R. Taylor	OL/620B	"	5,300 00	1,669 50	1,669 50
G. T. Allen	OL/2862B	Waterdown	5,400 00	5,400 00	5,400 00 (*f*)
J. Davies	OL/2856B	"	5,000 00	2,925 00	2,925 00
M. C. Freeman-Ward	OL/3057B	"	5,400 00	1,890 00	5,400 00 (*f*)
A. R. King	OL/4222B	"	5,400 00	2,241 00	5,400 00 (*f*)
C. G. Lewis & Son	OL/2659B	"	5,840 00	834 00	5,840 00 (*f*)
J. L. Collins	OL/4212B	Waterloo	8,000 00	7,750 00	7,750 00
G. A. Haffner	OL/1254B	"	6,840 00	4,001 40	4,001 40
J. C. McNay	OL/1388B	"	5,428 10	3,175 47	3,175 47

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
Reitzels Ltd.	OL/3204B	Waterloo	5,483 00	100 00	5,483 00 (*f*)
A. Schendel	OL/1339B	"	9,000 00	2,835 00	2,835 00
L. H. Stroh	OL/2705B	"	7,544 00	100 00	7,544 00 (*f*)
R. D. Waters	OL/4511B	"	5,200 00	1,638 00	1,638 00
G. Boc	OL/4266B	Welland	6,452 00	6,202 50	6,202 50
D. Coulis	OL/2727B	"	5,370 00	879 50	5,370 00 (*f*)
Erie Plumbing Co.	OL/3059B	"	5,300 00	2,199 50	5,300 00 (*f*)
A. E. Gowan	OL/3911B	"	6,000 00	2,490 00	6,000 00 (*f*)
F. N. B. Hodgson	OL/3644B	"	6,000 00	5,750 00	5,750 00
G. Manger	OL/3171B	"	5,287 15	50 00	5,287 15 (*f*)
M. Manger & Son	OL/244B	"	5,125 00	100 00	5,125 00 (*f*)
G. Perron	OL/2779B	"	7,000 00	6,750 00	6,750 00
H. Miller Lumber Co.	OL/1061B	West Lorne	5,400 00	540 00	5,400 00 (*f*)
W. E. Jackson	OL/1670B	Wheatley	5,500 00	495 00	495 00
J. B. Ruth	OL/3652B	Willow Cove	5,400 00	3,699 00	5,400 00 (*f*)
J. F. Caldwell	OL/332B	Wilton Grove	5,400 00	2,171 00	3,881 00
W. D. Caldwell	OL/211B	"	5,400 00	2,171 00	3,881 00
H. H. Moses	OL/791B	"	6,000 00	5,000 00	5,000 00
N. E. Sweet	OL/1675B	"	5,510 20	1,732 50	1,732 50
S. J. Abbott	OL/4676B	Windsor	5,315 87	1,753 73	5,315 87 (*f*)
W. Allen	OL/265B	"	6,700 00	4,589 50	6,700 00 (*f*)
S. A. Bibby Ltd.	OL/3856B	"	6,500 00	5,600 00	5,600 00
"	OL/4726B	"	7,480 00	2,356 20	2,356 20
C. P. Blain	OL/1508B	"	6,000 00	5,750 00	5,750 00
W. F. Brewer	OL/560B	"	5,565 87	3,813 57	5,565 87 (*f*)
J. B. Brown	OL/1319B	"	5,565 87	3,253 50	3,253 50
C. C. Buckley	OL/1424B	"	6,000 00	540 00	540 00
N. S. Burnie	OL/5201B	"	5,400 00	5,400 00	5,400 00
W. Buttery	OL/2010B	"	5,500 00	100 00	5,500 00 (*f*)
"	OL/2828B	"	6,800 00	100 00	6,800 00 (*f*)
"	OL/2995B	"	5,400 00	100 00	5,400 00 (*f*)
"	OL/3008B	"	6,000 00	100 00	6,000 00 (*f*)
"	OL/3428B	"	5,550 00	100 00	5,550 00 (*f*)
"	OL/3714B	"	6,200 00	2,170 00	6,200 00 (*f*)
"	OL/4076B	"	5,400 00	100 00	5,400 00 (*f*)
"	OL/4260B	"	7,300 00	2,555 00	7,300 00 (*f*)
"	OL/4446B	"	5,550 00	100 00	5,550 00 (*f*)
"	OL/4779B	"	5,700 00	2,365 50	5,700 00 (*f*)
"	OL/5730B	"	5,565 87	3,813 57	5,565 87 (*f*)
"	OL/5913B	"	5,700 00	3,904 50	5,700 00 (*f*)
"	OL/7007B	"	5,400 00	3,699 00	5,400 00 (*f*)
"	OL/4324B	"	5,700 00	3,904 50	5,700 00 (*f*)
"	OL/534B	"	5,565 87	3,573 02	5,315 87
"	OL/776B	"	5,950 00	5,700 00	5,700 00
"	OL/1456B	"	5,800 00	5,550 00	5,550 00
"	OL/1554B	"	5,547 06	1,746 00	1,746 00
"	OL/1556B	"	5,800 00	5,550 00	5,550 00
"	OL/1574B	"	6,700 00	3,919 50	3,919 50
"	OL/1684B	"	5,400 00	100 00	5,400 00 (*f*)
"	OL/4281B	"	8,000 00	4,680 00	4,680 00
"	OL/3933B	"	6,000 00	.....	5,900 00
"	OL/4550B	"	8,000 00	2,520 00	2,520 00
"	OL/4629B	"	6,000 00	3,510 00	3,510 00
"	OL/5669B	"	6,850 00	6,600 00	6,600 00
"	OL/6135B	"	6,400 00	5,510 00	5,510 00
F. Cadotte	OL/7062B	"	7,300 00	2,299 50	2,299 50
D. E. Camilotto	OL/1637B	"	5,547 00	3,241 80	3,241 80
J. R. Carriere	OL/618B	"	5,315 87	2,208 17	5,315 87 (*f*)
W. Chapman	OL/1643B	"	6,200 00	3,627 00	3,627 00
J. A. Chauvin	OL/1391B	"	6,200 00	3,627 00	3,627 00

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
W. B. Climie	OL/4528B	Windsor	6,000 00	1,890 00	1,890 00
E. Cooke	OL/725B	"	6,500 00	5,600 00	5,600 00
R. J. Crews	OL/1238B	"	5,565 87	1,752 30	1,752 30
T. L. De Courcy	OL/4355B	"	5,600 00	2,324 00	5,600 00 (*f*)
"	OL/1485B	"	6,700 00	5,780 00	5,780 00
"	OL/5986B	"	5,690 00	2,361 35	5,690 00 (*f*)
"	OL/5107B	"	5,600 00	3,390 00	5,350 00
"	OL/7065B	"	5,850 00	3,421 80	3,421 80
D. A. Demarse	OL/1623B	"	5,547 05	3,242 70	3,242 70
E. J. Demarse	OL/4449B	"	7,000 00	6,750 00	6,750 00
Demarse Construction Co.	OL/1639B	"	5,528 00	5,278 00	5,278 00
L. H. Denomme	OL/5089B	"	5,565 87	3,253 50	3,253 50
A. Deschamps	OL/665B	"	6,000 00	2,490 00	6,000 00 (*f*)
J. Dumont	OL/5944B	"	5,400 00	1,991 00	5,150 00
F. J. Fellows	OL/1299B	"	6,147 06	3,594 60	3,594 60
W. C. Fenn	OL/1634B	"	5,547 05	1,746 90	1,746 90
J. M. Gayle	OL/675B	"	5,000 00	2,660 00	5,000 00 (*f*)
G. A. Gibb	OL/4741B	"	7,100 00	6,850 00	6,850 00
G. F. E. Glassco	OL/1382B	"	5,547 06	4,742 35	4,742 35
F. M. Gosnell	OL/3630B	"	5,131 74	100 00	5,131 74 (*f*)
A. B. Grey	OL/6305B	"	5,677 50	5,427 50	5,427 50
V. J. Heathcote	OL/4454B	"	6,000 00	3,510 00	3,510 00
J. E. Herage	OL/5005B	"	5,565 87	2,309 85	5,565 87 (*f*)
J. C. Johnson	OL/1265B	"	5,565 87	5,315 87	5,315 87
T. L. Kelso	OL/4832B	"	7,100 00	250 00	7,100 00 (*f*)
"	OL/1160B	"	7,400 00	7,150 00	7,150 00
V. Langill	OL/4620B	"	5,500 00	100 00	5,500 00 (*f*)
V. Langill & M. D. Montgomery	OL/3003B	"	5,450 00	100 00	5,450 00 (*f*)
J. MacKenzie	OL/567B	"	5,449 00	5,199 00	5,199 00
H. F. McKay	OL/668B	"	6,000 00	3,510 00	3,510 00
E. Mitchell	OL/7015B	"	5,565 87	3,813 57	5,565 87 (*f*)
M. Montgomery	OL/3290B	"	5,080 00	100 00	5,080 00 (*f*)
Modern Home Builders	OL/4642B	"	5,315 87	250 00	5,315 87 (*f*)
" "	OL/4823B	"	5,000 00	250 00	5,000 00 (*f*)
" "	OL/5088B	"	5,565 87	100 00	5,565 87 (*f*)
A. Munro	OL/676B	"	6,000 00	5,750 00	5,750 00
R. J. Murray	OL/1695B	"	5,800 00	3,393 00	3,393 00
O. M. Nadalin	OL/4586B	"	5,547 05	1,746 00	1,746 00
G. J. Ottenbrite	OL/1507B	"	5,547 06	5,547 06	5,547 06 (*f*)
P. Ozdan	OL/5088B	"	5,565 87	100 00	5,565 87 (*f*)
A. J. Perry	OL/4552B	"	5,547 05	3,241 80	3,241 80
R. Renaud	OL/4444B	"	5,547 06	1,746 00	1,746 00
"	OL/4476B	"	6,600 00	2,079 00	2,079 00
"	OL/4615B	"	7,500 00	2,362 50	2,362 50
"	OL/6076B	"	5,565 87	2,312 37	5,565 87 (*f*)
"	OL/1147B	"	5,565 87	5,315 87	5,315 87
W. Ross	OL/5943B	"	5,565 87	5,565 87	5,565 87 (*f*)
P. L. Rossi	OL/4261B	"	5,265 87	4,489 28	4,489 28
J. Seagull	OL/1642B	"	5,547 06	1,846 00	1,846 00
T. B. Searle	OL/1584B	"	5,547 06	5,297 06	5,297 06
R. Smith	OL/1284B	"	6,680 00	6,430 00	6,430 00
"	OL/4447B	"	7,000 00	2,205 00	2,205 00
"	OL/4448B	"	7,700 00	2,425 00	2,425 00
J. M. Slote	OL/6075B	"	5,565 87	2,311 47	5,565 87 (*f*)
C. Staddon	OL/3979B	"	6,500 00	100 00	6,500 00 (*f*)
"	OL/4893B	"	6,000 00	250 00	6,000 00 (*f*)
C. H. Urie	OL/938B	"	5,565 87	5,315 87	5,315 87
K. A. Wisdom	OL/927B	"	6,000 00	1,890 00	1,890 00
Zawisha Construction Co.	OL/4891B	"	6,753 00	6,753 00	6,753 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

LONDON DISTRICT—*Concluded*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
H. H. Sparling	OL/5038B	Wingham	5,600 00	3,933 20	3,933 20
N. J. Wellwood	OL/7020B	"	5,000 00	1,402 50	5,000 00 (*f*)
M. Bogart	OL/1694B	Woodstock	6,200 00	3,672 00	3,672 00
Chalmers, Quant, Barnett	OL/38B	"	5,050 00	3,475 00	5,050 00 (*f*)
"	OL/5414B	"	5,400 00	3,699 00	5,400 00 (*f*)
J. L. Griffith	OL/4538B	"	5,200 00	1,638 00	1,638 00
V. H. Lowes	OL/4436B	"	5,000 00	2,925 00	2,925 00
M. F. McIntosh	OL/1471B	"	5,400 00	3,159 00	3,159 00
R. G. Moulton	OL/1314B	"	6,585 00	6,335 00	6,335 00
"	OL/1405B	"	7,800 00	2,457 00	2,457 00
W. R. Moxley	OL/4015B	"	6,000 00	5,210 00	5,750 00
E. E. Pearson	OL/2422B	"	5,550 00	100 00	5,550 00 (*f*)
I. Powell	OL/578B	"	5,400 00	3,321 00	3,321 00
N. L. Robertson	OL/5167B	"	5,100 00	1,941 00	5,100 00 (*f*)
"	OL/6142B	"	6,000 00	250 00	6,000 00 (*f*)
L. D. Ship	OL/1349B	"	5,375 00	3,100 50	3,100 50
E. E. Starr	OL/4909B	"	5,400 00	2,241 00	5,400 00 (*f*)
L. P. Finnigan	OL/4559B	Zurich	5,218 00	1,643 67	1,643 67
		MANITOBA DISTRICT			
G. Verbeke	M/3885B	Boissevain	6,556 00	6,306 00	6,306 00
Beresford Lumber Co.	M/4461B	Brandon	5,304 00	5,304 00	5,304 00 (*f*)
G. Langtved	M/4260B	Carman	7,200 00	7,200 00	7,200 00 (*f*)
D. Wolie	M/3466B	"	5,000 00	250 00	5,000 00 (*f*)
C. V. Blake	M/2112B	Charleswood	6,500 00	1,265 63	6,500 00 (*f*)
W. Craig & Son	M/3269B	"	6,163 00	250 00	6,163 00 (*f*)
O. Paulson & Son	M/638B	"	7,100 00	7,100 00	7,100 00 (*f*)
C. K. Reimer	M/3462B	"	6,300 00	250 00	6,300 00 (*f*)
"	M/4224B	"	7,615 00	7,615 00	7,615 00 (*f*)
"	M/4245B	"	6,450 00	6,450 00	6,450 00 (*f*)
"	M/4558B	"	7,090 00	5,745 69	5,745 69
C. V. Saunders	M/4278B	"	7,500 00	7,500 00	7,500 00 (*f*)
R. Senft	M/630B	"	6,000 00	33 04	6,000 00 (*f*)
J. Thom	M/4488B	"	5,225 00	4,171 25	4,171 25
J. C. Wood	M/2882B	"	5,599 00	3,779 32	3,779 32
A. Freiheit	M/3072B	Dauphin	5,392 50	250 00	5,392 50 (*f*)
"	M/3152B	"	5,455 00	250 00	5,455 00 (*f*)
"	M/3225B	"	5,392 50	250 00	5,392 50 (*f*)
"	M/3303B	"	5,392 50	250 00	5,392 50 (*f*)
"	M/4225B	"	6,156 00	6,156 00	6,156 00 (*f*)
"	M/4244B	"	7,050 00	7,050 00	7,050 00 (*f*)
C. W. Smith	M/3071B	"	5,674 00	5,674 00	5,674 00 (*f*)
"	M/4243B	"	6,081 00	6,081 00	6,081 00 (*f*)
S. W. Warner	M/3073B	"	5,510 00	5,510 00	5,510 00 (*f*)
"	M/4381B	"	6,025 00	5,775 00	5,775 00
Dryden Paper Co.	M/3100B	Dryden, Ont.	5,500 00	1,766 80	5,500 00 (*f*)
"	M/3275B	"	5,500 00	1,766 80	5,500 00 (*f*)
North American Lumber & Supply Co. Ltd.	M/4117B	"	5,100 00	3,766 25	3,766 25
G. Lackman	M/2038B	Fort Garry	5,600 00	1,400 00	5,600 00 (*f*)
James Eaton & Son	M/677B	Fort William, Ont.	6,079 00	100 00	6,079 00 (*f*)
E. Hansen	M/4405B	"	7,370 00	5,968 44	5,968 44
J. Skopyk	M/750B	"	5,845 00	100 00	5,845 00 (*f*)
Bergman & Nelson	M/588B	Kenora, Ont.	5,057 00	100 00	5,057 00 (*f*)
"	M/2897B	"	5,804 00	1,754 00	5,804 00 (*f*)
Dryden Paper Co.	M/1105B	"	5,500 00	1,766 80	5,500 00 (*f*)
H. Martens	M/1276B	Morden	5,250 00	1,070 31	5,250 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

MANITOBA DISTRICT—*Concluded*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
H. Martens	M/3464B	Morden	5,250 00	1,070 31	5,250 00 (*f*)
"	M/4193B	"	6,350 00	6,350 00	6,350 00 (*f*)
W. Jaster	M/1478B	Morris	5,000 00	781 25	5,000 00 (*f*)
K. Bow	M/3497B	Neepawa	5,545 00	5,295 00	5,295 00
"	M/3743B	"	5,562 98	3,810 64	5,562 98 (*f*)
O. Ramstad	M/3065B	"	6,731 74	4,611 24	6,731 74 (*f*)
R. A. Browning	M/3111B	Port Arthur, Ont	5,600 00	250 00	5,600 00 (*f*)
A. Hartvikson	M/770B	"	5,400 00	100 00	5,400 00 (*f*)
H. Leighton	M/4433B	"	6,400 00	5,150 00	5,150 00
"	M/4451B	"	7,200 00	5,825 00	5,825 00
W. Stechyshyn	M/923B	"	7,375 00	100 00	7,375 00 (*f*)
C. K. Reimer	M/3383B	St. Norbert	6,620 00	250 00	6,620 00 (*f*)
Lavergne & Sons	M/4388B	St. Pierre	7,500 00	7,250 00	7,250 00
P. Danners & W. Hamilton	M/4227B	St. Vital	7,170 00	7,170 00	7,170 00 (*f*)
"	M/4233B	"	7,400 00	7,400 00	7,400 00 (*f*)
"	M/4242B	"	6,400 00	6,400 00	6,400 00 (*f*)
"	M/4246B	"	6,656 00	6,656 00	6,656 00 (*f*)
Nordin Bros. & Hermanson	*M/644B	"	5,412 80	.....	5,412 80 (*f*)
The Director, V.L.A.	"	"	3,098 22	3,098 22	3,098 22 (*f*)
Nordin Bros. & Hermanson	*M/646B	"	4,524 93	.....	4,524 93 (*f*)
The Director, V.L.A.	"	"	3,026 06	3,026 06	3,026 06 (*f*)
Nordin Bros. & Hermanson	*M/653B	"	4,461 58	.....	4,461 58 (*f*)
The Director, V.L.A.	"	"	4,536 52	4,536 52	4,536 52 (*f*)
Nordin Bros. & Hermanson	*M/645B	"	3,135 10	.....	3,135 10 (*f*)
The Director, V.L.A.	"	"	4,678 03	4,678 03	4,678 03 (*f*)
Nordin Bros. & Hermanson	*M/1222B	"	5,211 09	.....	5,211 09 (*f*)
The Director, V.L.A.	"	"	3,665 04	3,665 04	3,665 04 (*f*)
Nordin Bros. & Hermanson	*M/1126B	"	5,111 76	.....	5,111 76 (*f*)
The Director, V.L.A.	"	"	3,962 42	3,962 42	3,962 42 (*f*)
Nordin Bros. & Hermanson	*M/1136B	"	5,829 69	.....	5,829 69 (*f*)
The Director, V.L.A.	"	"	2,072 42	2,072 42	2,072 42 (*f*)
Nordin Bros. & Hermanson	*M/1124B	"	3,947 74	.....	3,947 74 (*f*)
The Director, V.L.A.	"	"	884 78	884 78	884 78 (*f*)
L. Lanthier	"	"	5,700 00	5,700 00	5,700 00 (*f*)
Nordin Bros. & Hermanson	*M/1221B	"	5,511 75	.....	5,511 75 (*f*)
The Director, V.L.A.	"	"	2,717 20	2,717 20	2,717 20 (*f*)
North American Lumber Co. Ltd.	M/2228B	"	5,847 50	3,216 13	5,847 50 (*f*)
North American Lumber Co. Ltd.	M/2347B	Selkirk	6,400 00	1,000 00	6,400 00 (*f*)
Selkirk Lumber Co.	M/3623B	"	5,635 00	5,635 00	5,635 00 (*f*)
"	M/2731B	"	8,420 00	8,170 00	8,170 00
"	M/4221C	"	6,000 00	6,000 00	6,000 00 (*f*)
R. H. Thomas	M/4220B	"	5,399 00	5,399 00	5,399 00 (*f*)
C. T. Loewen & Sons Ltd.	M/4475B	Steinbach	5,200 00	3,510 00	3,510 00
L. Lanthier	M/1670B	Transcona	6,200 00	200 00	6,200 00 (*f*)
A. E. Evans	M/2465B	Warren	5,300 00	1,653 60	5,300 00 (*f*)
P. Danners	M/3375B	West St. Paul	6,500 00	1,015 63	6,500 00 (*f*)
C. K. Reimer	M/3570B	"	5,850 00	1,901 25	5,850 00 (*f*)

SASKATCHEWAN DISTRICT

Anderson, N. C.	SK/5868B	Battleford	5,430 00	4,437 00	4,437 00
Seaman, W. S.	SK/5474B	Fillmore	5,000 00	1,800 00	1,800 00
Novakowski, S.	SK/4679B	Kamsack	5,624 63	250 00	5,624 63 (*f*)
Modern Cabinet Shop	SK/5874B	Lloydminster	5,250 00	4,960 00	4,960 00
"	SK/5875B	"	5,700 00	5,410 00	5,410 00
"	SK/5885B	"	5,150 00	4,860 00	4,860 00

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

SASKATCHEWAN DISTRICT—*Concluded*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
Modern Cabinet Shop	SK/5886B	Lloydminster	5,250 00	4,960 00	4,960 00
"	SK/5907B	"	5,150 00	4,860 00	4,860 00
Yanke, C.	SK/3727B	Melville	6,448 70	100 00	6,448 70 (*f*)
"	SK/5460B	"	6,100 00	6,100 00	6,100 00 (*f*)
Virtue, J. A.	SK/3731B	Moosomin	5,474 00	5,474 00	5,474 00 (*f*)
Laschuk, D.	SK/4157B	Prince Albert	6,400 00	250 00	6,400 00 (*f*)
Victoria Construction Co.	SK/4145B	Regina	5,750 00	250 00	5,750 00 (*f*)
"	SK/4092B	"	5,800 00	250 00	5,800 00 (*f*)
Hill, C. W.	SK/1713B	Saskatoon	5,195 00	80 00	5,195 00 (*f*)
"	SK/2108B	"	5,323 57	38 57	5,323 57 (*f*)
"	SK/2302B	Sutherland	5,897 90	879 71	5,897 90 (*f*)
"	SK/3684B	"	5,150 00	571 64	5,150 00 (*f*)

ALBERTA DISTRICT

Leslie R. Emes	A/2229B	Beaverlodge	5,850 00	1,150 00	5,850 00 (*f*)
Robert Riddler Hume	A/6298B	"	5,300 00	5,300 00	5,300 00 (*f*)
S. R. Martin	A/5476B	"	5,600 00	2,180 00	5,600 00 (*f*)
A. A. Morse	A/6268B	"	5,308 57	5,308 57	5,308 57 (*f*)
H. J. Wolfe	A/5537B	"	5,200 00	1,782 00	4,950 00
T. R. Baxter	A/6371B	Brooks	5,200 00	3,276 00	3,276 00
Modern Construction	A/4997B	"	5,120 00	1,720 00	4,870 00
"	A/5282B	"	5,220 00	1,730 00	4,970 00
Geo. Wilson	A/4991B	"	5,315 00	894 00	5,315 00 (*f*)
G. R. Coulson	A/751B	Calgary	5,441 72	241 72	5,441 72 (*f*)
Dale Dieckman	A/5457B	"	5,600 00	2,072 00	5,600 00 (*f*)
Farmers Lumber & Supply Co. Ltd.	A/986B	"	5,350 00	64 50	5,350 00 (*f*)
Farmers Lumber & Supply Co. Ltd.	A/765B	"	5,350 00	60 00	5,350 00 (*f*)
Eric French	A/6596B	"	9,995 00	8,478 20	8,478 20
Glenow Construction Co.	A/6138B	"	6,050 00	6,050 00	6,050 00 (*f*)
" "	A/6212B	"	6,100 00	5,850 00	5,850 00
T. S. Glover	A/914B	"	5,422 31	31 06	5,422 31 (*f*)
"	A/1407B	"	5,990 00	39 35	5,990 00 (*f*)
"	A/2651B	"	6,300 00	52 50	6,300 00 (*f*)
"	A/5280B	"	6,350 00	2,372 00	6,350 00 (*f*)
"	A/5284B	"	6,550 00	2,590 00	6,550 00 (*f*)
"	A/5407B	"	6,675 00	2,375 00	6,425 00
T. S. Glover & Son	A/4478B	"	6,400 00	445 00	6,400 00 (*f*)
"	A/6159B	"	6,885 00	6,635 00	6,635 00
C. V. Hardstrom	A/1218B	"	5,300 00	102 75	5,300 00 (*f*)
"	A/1081B	"	5,300 00	608 00	5,300 00 (*f*)
T. F. Henderson	A/6368B	"	7,000 00	4,410 00	4,410 00
J. H. Heninger	A/1773B	"	5,500 00	.....	5,425 00
John Wesley James	A/6040B	"	7,100 00	6,850 00	6,850 00
Geo. L. Jones	A/2307B	"	5,875 00	1,775 00	5,875 00 (*f*)
Edward J. Lord	A/6035B	"	5,749 00	4,741 85	4,741 85
MacKenzie Bros.	A/1939B	"	5,825 00	70 50	5,825 00 (*f*)
J. C. Mackey	A/6096B	"	5,486 00	5,102 80	5,102 80
S. G. Petley	A/1285B	"	5,300 00	127 50	5,300 00 (*f*)
Geo. A. Preston	A/5138B	"	6,000 00	3,590 00	5,750 00
Ernest R. Saran	A/2491B	"	5,300 00	530 00	5,300 00 (*f*)
Samuel Schmick	A/6043B	"	6,500 00	6,250 00	6,250 00
C. A. Siple	A/1472B	"	5,550 00	67 50	5,550 00 (*f*)
John S. Smith	A/1796B	"	5,299 86	747 36	5,299 86 (*f*)
"	A/2009B	"	5,225 63	1,080 63	5,225 63 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

ALBERTA DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
Donald Stanley Stevens	A/6158B	Calgary	6,700 00	5,708 45	5,708 45
George Stokes	A/6284B	"	8,050 00	6,691 25	6,691 25
Henry Walder	A/1553B	"	5,200 00	142 50	5,200 00 (f)
A. Wallz	A/1277B	"	5,928 00	696 90	5,928 00 (f)
W. E. Gardner	A/3445B	Camrose	5,435 00	3,635 00	5,435 00 (f)
Martin S. Henrikson	A/2885B	"	5,650 00	565 00	5,650 00 (f)
Gerald W. Hilliard	A/2311B	"	6,017 38	1,763 54	6,017 38 (f)
P. M. Johanson & M. Johnson	A/1850B	"	5,250 00	680 00	5,250 00 (f)
William S. Wilson	A/1842B	"	5,250 00	525 00	5,250 00 (f)
A. M. McKinnon	A/1381B	Clover Bar	5,200 00	520 00	5,200 00 (f)
S. C. Alldritt	A/4429B	Edmonton	5,800 00	250 00	5,800 00 (f)
"	A/4562B	"	5,800 00	.....	5,550 00
"	A/4794B	"	6,000 00	250 00	6,000 00 (f)
"	A/5080B	"	6,110 00	250 00	6,110 00 (f)
"	A/5817B	"	5,750 00	250 00	5,750 00 (f)
C. F. Barrigan	A/4980B	"	6,032 00	350 00	6,032 00 (f)
Barrigan Construction Co.	A/4833B	"	6,345 00	.....	6,095 00
J. D. Barron	A/4929B	"	5,500 00	2,039 50	5,500 00 (f)
Don Bevington	A/1256B	"	5,500 00	1,350 00	5,500 00 (f)
W. S. Boyce	A/6501B	"	5,094 20	1,827 00	1,827 00
J. W. Crough	A/5069B	"	6,000 00	350 00	6,000 00 (f)
Croughbar Construction Co.	A/6250B	"	8,483 00	7,813 00	7,813 00
" "	A/6519B	"	7,990 00	7,470 00	7,470 00
" "	A/6536B	"	6,300 00	3,969 00	3,969 00
W. Dorosh	*A/1253B	"	5,100 00	300 00	4,890 00
The Director, V.L.A.	"	"	.....	206 52	206 52
W. Dorosh	*A/1661B	"	5,750 00	300 00	5,475 00
The Director, V.L.A.	"	"	.....	267 58	267 58
W. Dorosh	*A/2049B	"	5,570 00	275 62	4,960 62
The Director, V.L.A.	"	"	.....	97 39	97 39
W. Dorosh	*A/3715B	"	6,660 00	.....	6,173 00
Canadian Surety Co.	"	"	.....	346 40	346 40
W. Dorosh	*A/4435B	"	5,526 00	552 60	5,276 00
The Director, V.L.A.	"	"	.....	250 00	250 00 (f)
W. Dorosh	*A/4795B	"	6,250 00	1,653 00	5,460 00
Canadian Surety Co.	"	"	.....	272 58	272 58
William G. Fergie	A/6629B	"	5,835 00	2,088 00	2,088 00
W. F. Gardner	A/6423B	"	5,500 00	4,575 00	4,575 00
G. W. Golden	A/1347B	"	5,625 00	566 00	5,625 00 (f)
"	A/4699B	"	6,010 00	250 00	6,010 00 (f)
"	A/4736B	"	6,595 00	350 00	6,595 00 (f)
"	A/4737B	"	5,990 00	250 00	5,990 00 (f)
"	A/4821B	"	5,850 00	250 00	5,850 00 (f)
"	A/4822B	"	6,060 00	250 00	6,060 00 (f)
"	A/4857B	"	6,095 00	250 00	6,095 00 (f)
"	A/4866B	"	6,135 00	250 00	6,135 00 (f)
"	A/5109B	"	6,867 00	350 00	6,867 00 (f)
Jas. A. Gordon	A/4978B	"	6,150 00	250 00	6,150 00 (f)
"	A/5230B	"	6,500 00	4,340 00	6,500 00 (f)
"	A/5262B	"	7,150 00	2,740 00	7,150 00 (f)
"	A/6139B	"	7,125 00	6,770 00	6,770 00
"	A/6147B	"	6,575 00	6,220 00	6,220 00
"	A/6227B	"	7,280 00	7,030 00	7,030 00
"	A/6502B	"	6,035 00	3,780 00	3,780 00
R. B. Grady	A/6151B	"	6,450 00	6,200 00	6,200 00
E. B. Harrold	A/1032B	"	6,450 00	3,575 00	5,825 00
"	A/1263B	"	5,100 00	510 00	5,100 00 (f)
"	A/1660B	"	5,100 00	510 00	5,100 00 (f)
"	A/2468B	"	5,275 00	602 00	5,275 00 (f)
"	A/4683B	"	6,447 00	250 00	6,447 00 (f)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

ALBERTA DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
E. B. Harrold	A/4820B	Edmonton	6,335 00	2,366 00	6,335 00 (*f*)
"	A/4865B	"	6,950 00	2,603 00	6,950 00 (*f*)
"	A/5101B	"	6,390 00	550 00	6,390 00 (*f*)
"	A/5102B	"	6,435 00	4,131 00	6,435 00 (*f*)
"	A/5281B	"	6,550 00	4,050 00	6,300 00
"	A/5360B	"	6,200 00	3,790 00	5,950 00
"	A/6272B	"	6,326 00	6,076 00	6,076 00
Axel Johnson	A/1196B	"	5,960 00	596 00	5,960 00 (*f*)
"	A/2600B	"	7,198 00	250 00	7,198 00 (*f*)
"	A/4477B	"	5,500 00	250 00	5,500 00 (*f*)
"	A/4511B	"	6,400 00	250 00	6,400 00 (*f*)
"	A/4561B	"	6,250 00	250 00	6,250 00 (*f*)
"	A/4700B	"	6,000 00	250 00	6,000 00 (*f*)
"	A/4730B	"	5,768 00	250 00	5,768 00 (*f*)
"	A/5362B	"	8,390 00	3,074 50	8,020 00
"	A/6145B	"	7,850 00	7,600 00	7,600 00
"	A/6150B	"	6,390 00	6,140 00	6,140 00
"	A/6168B	"	6,750 00	6,380 00	6,380 00
"	A/6228B	"	6,300 00	5,900 00	5,900 00
"	A/6251B	"	8,550 00	8,240 00	8,240 00
J. Kokolsky	A/4793B	"	5,600 00	1,134 00	5,600 00 (*f*)
E. J. Lawrence	A/3622B	"	5,000 00	1,850 00	5,000 00 (*f*)
Mack Construction Co. Ltd	A/6148B	"	7,450 00	7,200 00	7,200 00
J. P. Mitchell	A/6408B	"	5,932 00	3,726 00	3,726 00
Ben Mix	A/2165B	"	5,500 00	550 00	5,500 00 (*f*)
Mix Bros. Construction Co.	A/2160B	"	5,400 00	540 00	5,400 00 (*f*)
"	A/2234B	"	5,400 00	540 00	5,400 00 (*f*)
"	A/2303B	"	5,060 00	506 00	5,060 00 (*f*)
George Muttart Ltd	A/5306B	"	6,266 00	2,396 00	6,266 00 (*f*)
Nick Nahorniak	A/6007B	"	6,850 00	6,600 00	6,600 00
"	A/6008B	"	7,388 00	7,138 00	7,138 00
S. Nazor	A/6382B	"	5,800 00	2,088 00	2,088 00
Alphonse Albert Perras	A/6285B	"	5,130 40	4,640 40	4,640 40
N. Pilip	A/4979B	"	7,000 00	1,422 50	7,000 00 (*f*)
Henry Schroeder	A/6325B	"	5,300 00	4,705 00	4,705 00
C. F. Stelter	A/6506B	"	8,335 00	7,341 85	7,341 85
Leslie Victor Stevenson	A/6167B	"	5,191 15	5,191 15	5,191 15 (*f*)
Maurice Tougas	A/1505B	"	5,325 00	1,205 00	5,325 00 (*f*)
J. A. Welsh	A/6353B	"	9,100 00	8,850 00	8,850 00
William Wyatt	A/6152B	"	5,355 00	3,366 00	3,366 00
P. W. Wynychuk	*A/1304B	"	5,450 00	560 37	5,405 37
The Director, V.L.A.	"	"	.....	19 55	19 55
P. W. Wynychuk	*A/1399B	"	5,400 00	557 91	5,357 91
The Director, V.L.A.	"	"	.....	23 94	23 94
P. W. Wynychuk	*A/2012B	"	5,400 00	557 90	5,357 90
The Director, V.L.A.	"	"	.....	20 50	20 50
P. W. Wynychuk	*A/2035B	"	5,600 00	567 67	5,572 17
The Director, V.L.A.	"	"	.....	14 90	14 90
P. W. Wynychuk	*A/2050B	"	5,650 00	582 73	5,607 73
The Director, V.L.A.	"	"	.....	27 15	27 15
P. W. Wynychuk	*A/4977B	"	6,150 00	265 73	4,045 73
Pearl Assurance Co.	"	"	.....	2,104 27	2,104 27 (*f*)
L. T. R. Snelgrove	A/6496B	Fairview	5,975 00	3,753 00	3,753 00
L. A. Frantzen & J. Conley	A/4872B	Grande Prairie	7,060 00	956 00	7,060 00 (*f*)
"	A/5229B	"	6,271 00	1,059 35	6,271 00 (*f*)
T. B. Griffith	A/6459B	"	5,520 00	3,474 00	3,474 00
Chandler & Smith	A/6086B	Irricana	5,560 00	3,502 80	3,502 80
Fred Edmundson	A/6056B	Lethbridge	6,500 00	6,250 00	6,250 00
E. Flak	A/1599B	"	5,440 00	544 00	5,440 00 (*f*)
"	A/2215B	"	5,300 00	1,090 00	5,300 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

ALBERTA DISTRICT—*Concluded*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
J. W. Green	A/6455B	Lethbridge	6,500 00	4,095 00	4,095 00
J. F. Horne	A/6565B	"	7,300 00	2,628 00	2,628 00
William Ormie Mead	A/6057B	"	6,400 00	6,150 00	6,150 00
D. W. McMullen	A/6378B	"	6,000 00	3,780 00	3,780 00
Fred Quinn	A/1571B	"	5,460 00	546 00	5,460 00 (f)
"	A/1726B	"	5,460 00	546 00	5,460 00 (f)
"	A/2217B	"	6,600 00	660 00	6,600 00 (f)
"	A/2451B	"	5,625 00	560 00	5,625 00 (f)
"	A/2467B	"	7,275 00	2,730 00	7,275 00 (f)
"	A/6215B	"	5,288 00	5,038 00	5,038 00
"	A/6520B	"	5,745 00	2,052 00	2,052 00
"	A/6535B	"	5,365 00	3,375 00	3,375 00
"	A/6538B	"	6,056 00	2,160 00	2,160 00
G. H. Robert	A/6394B	"	6,300 00	3,969 00	3,969 00
Earl H. Snow	A/6621B	"	5,461 00	3,051 00	3,051 00
William Leslie Rendell	A/2716B	Lloydminster	5,560 00	4,710 00	4,710 00
James F. Ambrose	A/6703B	Millet	5,150 00	4,675 00	4,675 00
Chas. F. Sergeant	A/4262B	Nanton	5,600 00	1,132 00	5,400 00
T. E. Pollard	A/3941B	Newbrook	5,000 00	750 00	5,000 00 (f)
I. T. S. Moore	A/1428B	Penhold	5,000 00	176 11	5,000 00 (f)
R. L. Dale	A/6433B	Red Deer	5,139 35	4,172 92	4,172 92
K. L. Martin	A/6375B	"	5,139 35	4,240 42	4,240 42
Harry H. Nelson	A/6407B	"	5,350 00	4,980 00	4,980 00
Jas. W. Withers	A/6542B	"	6,800 00	6,550 00	6,550 00
J. D. Colban	A/6266B	Spruce Grove	5,690 00	5,440 00	5,440 00
G. J. Lee	A/5208B	St. Albert	5,510 00	1,530 00	5,510 00 (f)
William R. Marks	A/6302B	Sylvan Lake	5,600 00	4,385 00	4,385 00
Douglas Chappell	A/1604B	Vegreville	5,400 00	30 00	5,400 00 (f)

BRITISH COLUMBIA DISTRICT

F. S. Cameron	BC/3349B	Abbotsford	5,014 75	4,764 75	4,764 75
J. A. McDonald	BC/509B	"	5,200 00	230 00	5,200 00 (f)
B. K. Sawatzky	BC/3559B	"	5,188 30	4,302 39	4,302 39
Burnaby Central Contracting Co. Ltd	BC/417B	Burnaby-New Westminster	5,800 00	2,668 00	5,800 00 (f)
J. Carlson	BC/241B	" "	5,280 00	100 00	5,280 00 (f)
J. H. Charlton	BC/951B	" "	5,600 00	1,840 00	5,600 00 (f)
F. W. Collins	BC/2961B	" "	6,000 00	5,310 00	5,310 00
S. H. Craven	BC/810B	" "	5,000 00	2,300 00	5,000 00 (f)
DeLuxe Homebuilders	BC/598B	" "	5,203 00	130 07	5,203 00 (f)
" "	BC/820B	" "	5,485 00	137 13	5,485 00 (f)
" "	*BC/825B	" "	2,058 00	.....	2,058 00 (f)
D. Pitkethly & L. Flint	"	" "	3,822 00	3,822 00	3,822 00 (f)
DeLuxe Homebuilders	*BC/394B	" "	3,698 00	.....	3,698 00 (f)
D. Pitkethly & L. Flint	"	" "	4,097 00	2,823 38	3,802 38
L. E. Paynter	BC/2254B	" "	6,660 00	3,063 60	6,660 00 (f)
F. H. Pickering	BC/713B	" "	5,994 00	149 85	5,994 00 (f)
Robinson Bros. & Bagnell	BC/2658B	" "	9,100 00	8,850 00	8,850 00
S. G. Stogre	BC/609B	" "	5,200 00	3,380 00	5,200 00 (f)
W. E. Ternan	BC/4083B	" "	5,400 00	1,701 00	1,701 00
J. J. Waddell	BC/1147B	" "	5,200 00	1,908 53	5,200 00 (f)
C. W. Warner	BC/3319B	" "	5,400 00	4,671 00	5,400 00 (f)
W. R. Young & H. S. Kroeker	BC/743B	" "	5,132 00	127 50	5,132 00 (f)
M. Harshenin	BC/1234B	Castlegar	5,700 00	250 00	5,700 00 (f)
"	BC/2480B	"	5,500 00	250 00	5,500 00 (f)
Kootenay Builders	BC/1257B	"	5,400 00	250 00	5,400 00 (f)
"	BC/2614B	"	5,000 00	250 00	5,000 00 (f)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

BRITISH COLUMBIA DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
P. Pecten	BC/3731B	Castlegar	5,400 00	5,100 00	5,100 00
E. T. Anderson	BC/3342B	Chilliwack	6,000 00	5,750 00	5,750 00
G. W. Atkinson	BC/457B	"	5,800 00	145 00	5,800 00 (f)
J. G. Janzen	BC/3736B	"	6,598 00	6,248 00	6,248 00
W. Orr	BC/3714B	"	8,500 00	8,250 00	8,250 00
J. Sawatsky	BC/697B	"	6,300 00	157 50	6,300 00 (f)
W. E. Canuel	BC/3504B	Coquitlam	5,823 00	5,573 00	5,573 00
D. F. Eisenman & R. Reimer	BC/2009B	"	5,500 00	3,275 00	5,500 00 (f)
A. Gust	BC/1442B	"	5,825 00	1,834 87	1,834 87
F. H. Pickering	BC/2489B	"	5,235 00	4,985 00	4,985 00
B. W. Ralston	BC/2215B	"	5,500 00	2,530 00	5,500 00 (f)
"	BC/1949B	"	5,700 00	2,372 50	5,450 00
Robinson Bros. & Bagnell	BC/1529B	"	6,797 10	3,164 93	6,797 10 (f)
G. H. L. Smith	BC/3696B	"	6,300 00	5,950 00	5,950 00
O. H. Sorensen	BC/2926B	"	5,000 00	1,694 62	4,394 62
W. E. Ternan	BC/2586B	"	7,000 00	6,750 00	6,750 00
Ternan & Sarneski	BC/1972B	"	5,500 00	250 00	5,500 00 (f)
H. A. Werning	BC/676B	"	6,150 00	1,900 00	6,150 00 (f)
"	BC/1404B	"	5,400 00	135 00	5,400 00 (f)
M. S. L. Whitehouse	BC/4021B	"	5,250 00	708 75	708 75
J. H. Downey & A. M. Diffin	BC/4114B	Courtenay	6,000 00	810 00	810 00
E. D. Evans	BC/4112B	"	5,500 00	1,732 50	1,732 50
T. A. F. Ripley	BC/4116B	"	5,640 00	5,390 00	5,390 00
Plumb & Hale	BC/638B	Creston	5,500 00	237 50	5,500 00 (f)
V. C. McDonald	BC/4117B	Grand Forks	5,910 00	3,457 35	3,457 35
Wlasoff & Stooshnoff	BC/1532B	"	5,600 00	140 00	5,600 00 (f)
M. Rickley & J. A. McLennan	BC/2703B	Hammond	5,660 00	2,582 00	5,660 00 (f)
A. Virta	BC/2704B	"	5,450 00	2,507 00	5,450 00 (f)
"	BC/3965B	"	5,800 00	5,800 00	5,800 00 (f)
"	BC/3396B	"	5,400 00	3,159 00	3,159 00
J. D. Brown Co. Ltd.	BC/2992B	Haney	6,800 00	2,142 00	2,142 00
E. J. Burrell	BC/2942B	"	5,900 00	2,714 00	5,900 00 (f)
A. G. Jensen	BC/2558B	"	5,200 00	3,562 00	5,200 00 (f)
O. Kantonen	BC/3594A	"	6,000 00	6,000 00	6,000 00 (f)
L. E. Sanders	BC/3032B	"	5,073 00	1,141 42	1,141 42
R. F. D. Balchin	BC/3094B	Kamloops	5,271 00	2,474 83	5,271 00 (f)
R. Bell	BC/4276B	"	7,770 00	4,504 50	4,504 50
J. E. Cooper	BC/2736B	"	5,600 00	2,576 00	5,600 00 (f)
"	BC/3126B	"	6,200 00	4,107 50	6,200 00 (f)
"	BC/3583B	"	5,200 00	5,200 00	5,200 00 (f)
"	BC/3542B	"	5,138 04	2,774 70	2,774 70
S. R. Ferguson	BC/3795B	"	6,342 52	6,342 52	6,342 52 (f)
W. J. Paterson	BC/4261B	"	6,500 00	3,802 50	3,802 50
J. C. Taylor & Son	BC/1465B	"	7,945 00	298 63	7,945 00 (f)
F. P. Tofin	BC/3742B	"	5,342 52	2,882 70	2,882 70
W. Auck & O. W. Ward	BC/2365B	Kelowna	5,900 00	300 00	5,900 00 (f)
" "	BC/2740B	"	5,188 10	350 00	5,188 10 (f)
M. M. Baker	BC/2422B	"	5,346 10	2,459 17	5,346 10 (f)
"	BC/2591B	"	5,430 00	5,180 00	5,180 00
"	BC/3765B	"	5,300 00	5,300 00	5,300 00 (f)
Creuzot Construction Co.	BC/3012B	"	5,300 00	250 00	5,300 00 (f)
" "	BC/4013B	"	5,000 00	675 00	675 00
G. Fettes	BC/3514B	"	5,585 00	5,585 00	5,585 00 (f)
"	BC/3875B	"	5,500 00	5,250 00	5,250 00
J. A. Krassman	BC/4020B	"	5,600 00	5,300 00	5,300 00
D. J. Lang	BC/2765B	"	5,884 00	250 00	5,884 00 (f)
"	BC/3098B	"	5,710 00	2,626 60	5,710 00 (f)
"	BC/3001B	"	5,530 00	2,543 80	5,530 00 (f)
"	BC/3873B	"	5,185 00	4,935 00	4,935 00
C. M. Lipsett	BC/2194B	"	5,044 35	126 10	4,994 35

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

BRITISH COLUMBIA DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
A. L. Patterson	BC/2739B	Kelowna	5,000 00	995 00	5,000 00 (*f*)
"	BC/2971B	"	5,650 00	2,599 00	5,650 00 (*f*)
T. A. Robertshaw	BC/2570B	"	5,394 10	2,481 30	5,394 10 (*f*)
H. O. Schoening	BC/3789B	"	7,566 00	2,383 29	2,383 29
J. M. Wanner & A. Arbour	BC/3584B	"	6,150 00	6,150 00	6,150 00 (*f*)
" "	BC/3991B	"	5,440 00	5,190 00	5,190 00
D. Wilson	BC/3013B	"	5,300 00	250 00	5,300 00 (*f*)
"	BC/2867B	"	6,000 00	2,760 00	6,000 00 (*f*)
"	BC/2745B	"	6,100 00	6,100 00	6,100 00 (*f*)
J. Archambault	BC/752B	Kinnaird	5,600 00	1,380 00	5,600 00 (*f*)
Creighton-Horswill Construction Co.	BC/2868B	"	5,900 00	250 00	5,900 00 (*f*)
Creighton-Horswill Construction Co.	BC/1421B	"	6,500 00	4,202 50	6,250 00
Creighton-Horswill Construction Co.	BC/2742B	"	5,985 00	3,849 72	5,735 00
Creighton-Horswill Construction Co.	BC/3017B	"	5,625 00	5,375 00	5,375 00
Creighton-Horswill Construction Co.	BC/3408B	"	5,550 00	2,997 00	2,997 00
Kootenay Sash & Door Co.	BC/652B	"	5,500 00	137 50	5,500 00 (*f*)
D. B. Merry Lumber Co.	BC/3768B	"	5,600 00	5,350 00	5,350 00
Grove Construction Co.	*BC/1149B	Ladner	1,669 50	1,669 50	1,669 50 (*f*)
The Director, V.L.A.	"	"	3,650 50		
B. Greer	BC/3671B	Langley	5,700 00	3,078 00	3,078 00
S. E. Thompson	BC/573B	"	5,800 00	145 00	5,800 00 (*f*)
D. Clapperton	BC/1067B	Lytton	5,600 00	137 50	5,600 00 (*f*)
F. B. Brandle	BC/3403B	Mission	7,500 00	4,050 00	4,050 00
Cridland & Olsen	BC/3308B	"	5,100 00	2,754 00	2,754 00
Fraser Valley Builders	BC/2646B	"	6,250 00	350 00	6,250 00 (*f*)
" "	BC/3672B	"	6,580 00	3,849 30	3,849 30
" "	BC/3436B	"	5,400 00	1,701 00	1,701 00
" "	BC/2847B	"	6,600 00	3,036 00	6,600 00 (*f*)
" "	BC/3209B	"	5,300 00	3,100 50	3,100 50
" "	BC/3440B	"	6,000 00	1,890 00	1,890 00
C. F. Grabinsky	BC/2401B	"	6,000 00	4,110 00	6,000 00 (*f*)
"	BC/2304B	"	6,000 00	4,110 00	6,000 00 (*f*)
"	BC/3870B	"	5,340 00	3,123 90	3,123 90
M. Hansen	BC/3994B	"	6,000 00	3,510 00	3,510 00
R. Lacerte	BC/3430B	"	5,489 00	5,489 00	5,489 00 (*f*)
L. I. Lightburn	BC/3206B	"	6,134 00	5,884 00	5,884 00
"	BC/3657B	"	5,620 00	2,983 50	2,983 50
Olund Bros. Ltd.	BC/2518B	"	8,250 00	350 00	8,250 00 (*f*)
Simmons & Jarvis	BC/3153B	"	5,600 00	5,350 00	5,350 00
L. H. Turner	BC/3556B	"	6,900 00	2,173 50	2,173 50
A. E. Watkins	BC/2562B	"	7,400 00	350 00	7,400 00 (*f*)
T. C. Barber	BC/2417B	New Westminster	6,540 00	3,109 20	6,540 00 (*f*)
"	BC/2250B	"	6,100 00	2,440 00	6,100 00 (*f*)
"	BC/2156B	"	5,000 00	3,425 00	5,000 00 (*f*)
"	BC/2089B	"	5,200 00	3,042 00	3,042 00
S. Blow	BC/1385B	"	6,300 00	5,449 50	6,300 00 (*f*)
"	BC/1355B	"	6,000 00	100 00	5,915 00
"	BC/1427B	"	5,800 00	2,175 00	5,655 00
B. E. Breakwell	BC/2815B	"	6,820 00	920 70	920 70
Butters & Birtch	BC/1391B	"	6,725 00	250 00	6,725 00 (*f*)
Dew & Smith Construction	BC/2723B	"	5,315 00	2,444 90	5,315 00 (*f*)
A. W. Gillis	BC/3243B	"	5,375 00	5,375 00	5,375 00 (*f*)
H. J. Henningson	BC/2187B	"	6,200 00	4,247 00	6,200 00 (*f*)
"	BC/2890B	"	7,250 00	7,000 00	7,000 00
W. T. Husband	BC/1351B	"	5,510 00	237 75	5,510 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

BRITISH COLUMBIA DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
E. Kristensen	BC/3133B	New Westminster	7,850 00	2,472 75	2,472 75
A. McDonald	BC/2270B	"	5,200 00	350 00	5,200 00 (f)
J. J. Nelson	BC/3178B	"	5,400 00	5,050 00	5,050 00
B. W. Ralston	BC/2451B	"	5,600 00	3,836 00	5,600 00 (f)
Robinson Bros. & Bagnell	BC/1528B	"	6,465 00	260 00	6,465 00 (f)
" "	BC/2587B	"	6,690 00	6,440 00	6,440 00
" "	BC/3744B	"	7,150 00	6,900 00	6,900 00
J. E. Sabourin	BC/1426B	"	5,800 00	145 00	5,800 00 (f)
K. J. & G. H. Shore	BC/4109B	"	5,825 93	1,835 17	1,835 17
Simpson & Hamilton	BC/2000B	"	5,500 00	2,530 00	5,500 00 (f)
Smith & Wilkinson	BC/1180B	"	5,400 00	135 00	5,400 00 (f)
W. E. Ternan	BC/3484B	"	5,435 00	5,435 00	5,435 00 (f)
"	BC/3749B	"	5,950 00	5,950 00	5,950 00 (f)
Ternan & Sarnoski	BC/2116B	"	5,900 00	250 00	5,900 00 (f)
S. E. Thomson	BC/2037B	"	5,833 00	2,413 00	5,833 00 (f)
"	BC/3369B	"	5,322 00	5,072 00	5,072 00
"	BC/3597B	"	5,770 00	5,420 00	5,420 00
L. D. Tyerman	BC/3995B	"	5,087 00	2,975 89	2,975 89
Wallace Construction Co.	BC/2750B	"	5,355 00	2,508 30	5,355 00 (f)
" "	BC/2952B	"	6,635 00	4,544 98	6,635 00 (f)
A. Wallace & Son	BC/2017B	"	6,150 00	3,962 75	5,900 00
J. Westin	BC/2940B	"	8,000 00	5,480 00	8,000 00 (f)
"	BC/2753B	"	7,900 00	5,411 50	7,900 00 (f)
R. A. Whitter	BC/2173B	"	5,000 00	3,425 00	5,000 00 (f)
R. V. Wilson	BC/2036B	"	5,800 00	2,668 00	5,800 00 (f)
H. Borrell	BC/1331B	North Vancouver	6,380 00	2,934 80	6,380 00 (f)
Burnaby Central Contracting Co. Limited	BC/550B	"	5,240 00	1,096 00	5,240 00 (f)
Cummings & Bell	*BC/1184B	"	4,034 40	.....	4,034 40 (f)
R. G. L. Guiliani		"	3,523 06	3,523 06	3,523 06 (f)
DeLuxe Homebuilders	*BC/1302B	"	1,871 65	.....	1,871 65 (f)
Pitkethly & Flint		"	3,939 35	3,939 35	3,939 35 (f)
Eisenman & Reimer	BC/688B	"	5,000 00	1,300 00	5,000 00 (f)
Heaton & Hassard	BC/655B	"	5,000 00	2,300 00	5,000 00 (f)
Tait & West Construction Co. Ltd.	BC/3859B	"	7,320 00	4,282 20	4,282 20
T. M. Worth	BC/723B	Okanagan Falls	5,400 00	135 00	5,400 00 (f)
Barlee & Farris	BC/2065B	Okanagan Mission	5,967 00	250 00	5,967 00 (f)
F. E. Collett	BC/919A	Oliver	5,482 00	137 03	5,482 00 (f)
"	BC/2063B	"	5,000 00	304 50	5,000 00 (f)
"	BC/2068B	"	6,000 00	2,260 00	5,500 00
J. Listug	BC/2339B	"	5,000 00	290 00	5,000 00 (f)
"	BC/2630B	"	5,235 00	290 00	5,235 00 (f)
T. Odland	BC/3359B	"	5,000 00	5,000 00	5,000 00 (f)
J. Seidler	BC/2628B	"	5,100 00	5,100 00	5,100 00 (f)
P. G. Coates	BC/1545A	Osoyoos	5,300 00	908 00	5,300 00 (f)
H. H. Hesketh	BC/3783B	"	7,000 00	4,095 00	4,095 00
A. V. Marchant	BC/3134B	Penticton	5,000 00	5,000 00	5,000 00 (f)
G. Longmuir	BC/2184B	Pitt Meadows	5,000 00	3,425 00	5,000 00 (f)
"	BC/3335B	"	5,400 00	5,050 00	5,050 00
G. H. Longmuir & Son	BC/4048B	"	5,400 00	1,701 00	1,701 00
R. P. Roy	BC/3524B	"	5,925 00	5,575 00	5,575 00
F. G. Laidlaw	BC/616B	Port Moody	7,700 00	5,024 50	7,450 00
D. M. Beaton	BC/1344B	Qualicum	6,000 00	250 00	6,000 00 (f)
G. Ceccheto	BC/1436B	Revelstoke	7,563 00	277 25	7,563 00 (f)
"	BC/1542B	"	7,550 00	3,473 00	7,550 00 (f)
G. E. Davis	BC/3862B	"	6,450 00	3,780 00	3,780 00
Pradolini Bros.	BC/1628B	"	5,000 00	125 00	5,000 00 (f)
E. N. Rear	BC/1894B	"	5,400 00	2,187 00	2,916 00
J. T. Auld & Company	BC/2143B	Richmond (Eburne)	5,150 00	2,369 00	5,150 00 (f)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

BRITISH COLUMBIA DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
J. Beadel & Sons	BC/3834B	Richmond (Eburne)	5,200 00	2,808 00	2,808 00
" "	BC/4161B	"	5,770 00	3,375 45	3,375 45
Budget Builders	BC/3689B	"	5,975 00	5,230 12	5,230 12
S. D. Buzelle	BC/3969B	"	5,700 00	5,400 00	5,400 00
G. A. Copley	BC/1605B	"	5,250 00	131 25	5,250 00 (f)
" "	BC/1639B	"	5,385 00	977 10	5,385 00 (f)
DeLuxe Builders	BC/329B	"	5,000 00	125 00	5,000 00 (f)
" "	BC/874B	"	5,210 00	130 25	5,210 00 (f)
" "	BC/1151B	"	5,200 00	130 00	5,200 00 (f)
" "	*BC/1212B	"	4,270 00	.....	4,270 00 (f)
Pitkethly & Flint	"	"	1,221 00	137 27	1,221 00 (f)
DeLuxe Builders	*BC/716B	"	4,079 00	.....	4,079 00 (f)
Pitkethly & Flint	"	"	1,788 60	1,788 60	1,788 60 (f)
DeLuxe Builders	*BC/1456B	"	3,769 80	.....	3,769 80 (f)
Pitkethly & Flint	"	"	2,513 20	157 07	2,513 20 (f)
DeLuxe Builders	*BC/2086B	"	3,180 00	.....	3,180 00 (f)
Pitkethly & Flint	"	"	3,020 00	3,020 00	3,020 00 (f)
DeLuxe Builders	*BC/2144B	"	2,283 00	.....	2,283 00 (f)
Pitkethly & Flint	"	"	3,297 00	3,297 00	3,297 00 (f)
DeLuxe Builders	*BC/2189B	"	2,870 00	.....	2,870 00 (f)
J. S. Atkins	"	"	3,750 00	3,600 50	3,600 50
DeLuxe Builders	*BC/2216B	"	1,900 50	.....	1,900 50 (f)
Pitkethly & Flint	"	"	3,850 00	3,850 00	3,850 00 (f)
DeLuxe Builders	*BC/1999B	"	1,752 34	.....	1,752 34 (f)
Pitkethly & Flint	"	"	4,100 00	4,100 00	4,100 00 (f)
Franklin & Tomlinson	BC/2858B	"	5,000 00	250 00	5,000 00 (f)
" "	BC/3038B	"	6,000 00	6,000 00	6,000 00 (f)
" "	BC/1330B	"	7,000 00	6,650 00	6,650 00
H. C. Fulljames	BC/4072B	"	5,191 39	3,036 96	3,036 96
" "	BC/4111B	"	5,191 39	3,036 96	3,036 96
T. A. Fyfe	BC/4059B	"	5,191 39	3,036 96	3,036 96
W. Gormeley & Sons	BC/3066B	"	6,600 00	6,600 00	6,600 00 (f)
" "	BC/3712B	"	6,600 00	6,350 00	6,350 00
" "	BC/3982B	"	5,200 00	3,042 00	3,042 00
T. D. Goshko	BC/2891B	"	5,132 00	720 00	720 00
O. S. Holm	BC/3970B	"	5,160 25	3,018 75	3,018 75
D. Jones	BC/4300B	"	7,000 00	6,750 00	6,750 00
S. P. Kirkpatrick	BC/1280B	"	7,500 00	250 00	7,500 00 (f)
B. C. Knight	BC/2091B	"	5,600 00	2,126 00	5,150 00
J. E. Knull & Sons	BC/1137B	"	5,009 00	3,431 17	5,009 00 (f)
L. B. Leask	BC/3589B	"	6,000 00	5,700 00	5,700 00
R. W. Leroux	BC/4448B	"	5,233 56	706 53	706 53
Morgan Construction Co.	BC/711B	"	6,218 00	155 45	6,218 00 (f)
" " "	BC/3645B	"	6,300 00	6,300 00	6,300 00 (f)
W. W. Niemi	BC/3988B	"	5,100 00	685 00	685 00
R. MacLean	BC/2388B	"	5,200 00	3,562 00	5,200 00 (f)
O. C. Powell & Sons	BC/2066B	"	5,100 00	3,315 00	5,100 00 (f)
Richmond Construction Co.	BC/2922B	"	5,670 00	4,904 55	5,670 00 (f)
" " "	BC/2945B	"	5,700 00	5,700 00	5,700 00 (f)
" " "	BC/3758B	"	5,200 00	5,200 00	5,200 00 (f)
" " "	BC/3810B	"	5,800 00	5,800 00	5,800 00 (f)
" " "	BC/3723B	"	6,260 00	5,910 00	5,910 00
" " "	BC/3717B	"	6,040 00	3,533 40	3,533 40
" " "	BC/4108B	"	5,690 00	3,328 65	3,328 65
" " "	BC/4217B	"	5,867 00	3,432 19	3,432 19
" " "	BC/4154B	"	5,525 00	1,740 37	1,740 37
C. H. Russell	BC/1472B	"	5,000 00	125 00	5,000 00 (f)
L. E. Sanders	BC/3032B	"	5,073 00	1,141 42	1,141 42
S. Shynkowich	BC/2569B	"	6,200 00	2,852 00	6,200 00 (f)
Simmons & Jarvis	BC/2713B	"	6,000 00	2,760 00	6,000 00 (f)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

BRITISH COLUMBIA DISTRICT—*Continued*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
Simmons & Jarvis	BC/3197B	Richmond (Eburne)	5,700 00	5,700 00	5,700 00 (*f*)
"	BC/3579B	"	5,600 00	5,600 00	5,600 00 (*f*)
"	BC/2245B	"	5,750 00	5,750 00	5,750 00 (*f*)
"	BC/3746B	"	5,400 00	5,400 00	5,400 00 (*f*)
"	BC/4086B	"	5,500 00	3,217 50	3,217 50
"	BC/4293B	"	6,067 00	3,451 50	3,451 50
T. M. Construction Co.	BC/3745B	"	5,600 00	5,600 00	5,600 00 (*f*)
" "	BC/3806B	"	6,400 00	6,400 00	6,400 00 (*f*)
" "	BC/4190B	"	6,400 00	6,150 00	6,150 00
" "	BC/4206B	"	5,100 00	2,983 50	2,983 50
" "	BC/4155B	"	5,100 00	4,850 00	4,850 00
" "	BC/4313B	"	6,300 00	850 50	850 50
W. E. Ternan	BC/3136B	"	6,000 00	6,000 00	6,000 00 (*f*)
H. C. Woodcock	BC/2883B	"	5,131 00	2,360 26	5,131 00 (*f*)
"	BC/3232B	"	6,000 00	5,190 00	6,000 00 (*f*)
McBride & Nelson	BC/2262B	Ruskin	5,330 00	350 00	5,330 00 (*f*)
Calvert Construction Co.	BC/2528B	Salmon Arm	5,450 00	950 00	5,450 00 (*f*)
D. L. Murchison	BC/2172B	"	5,450 00	316 25	5,450 00 (*f*)
R. G. Nixon	BC/1161B	Sooke	5,700 00	707 50	5,567 50
A. Baillie	BC/1610B	Summerland	5,029 50	2,313 57	5,029 50 (*f*)
"	BC/3947B	"	6,000 00	3,510 00	3,510 00
F. W. Downes	BC/3587B	"	5,329 50	5,329 50	5,329 50 (*f*)
H. A. Erickson	BC/757B	Trail	5,000 00	4,325 00	5,000 00 (*f*)
Coleman Construction Co.	BC/4267B	Vernon	8,075 00	2,543 62	2,543 62
G. Fettes	BC/3875B	"	5,500 00	5,250 00	5,250 00
T. J. Foord	BC/4044B	"	5,400 00	5,100 00	5,100 00
D. Howrie	BC/2824B	"	5,912 00	4,049 90	5,912 00 (*f*)
"	BC/2261B	"	6,170 00	2,838 20	6,170 00 (*f*)
"	BC/2806B	"	6,106 00	2,808 76	6,106 00 (*f*)
J. A. Krassman	BC/4020B	"	5,600 00	5,300 00	5,300 00
J. Moebes	BC/3941B	"	5,475 00	5,225 00	5,225 00
"	BC/4004B	"	7,795 00	7,545 00	7,545 00
"	BC/4123B	"	6,300 00	1,984 50	1,984 50
"	BC/4319B	"	6,030 00	1,899 45	1,899 45
Morris & Sanderson	BC/3781B	"	6,340 00	6,090 00	6,090 00
"	BC/2808B	"	5,600 00	2,576 00	5,600 00 (*f*)
"	BC/2856B	"	6,200 00	2,852 00	6,200 00 (*f*)
"	BC/3312B	"	5,750 00	5,500 00	5,500 00
"	BC/3855B	"	5,850 00	5,600 00	5,600 00
"	BC/3694B	"	5,600 00	5,350 00	5,350 00
J. A. McFegan	BC/2917B	"	5,450 00	5,150 00	5,150 00
B. H. Schroter	BC/3051B	"	5,450 00	1,716 75	1,716 75
R. C. A. Wylie	BC/2840B	"	5,450 00	2,507 00	5,450 00 (*f*)
E. G. Bissenden	BC/3850B	Victoria	7,800 00	4,914 00	4,914 00
L. A. Bradley	BC/2062B	"	5,000 00	3,175 00	4,750 00
H. R. Brown	BC/311B	"	5,450 00	652 14	5,450 00 (*f*)
"	BC/1085B	"	5,300 00	132 50	5,300 00 (*f*)
J. P. Brown	BC/2829B	"	5,400 00	1,998 00	5,400 00 (*f*)
Buckmaster & Taafe	BC/2801B	"	6,400 00	6,050 00	6,050 00
L. A. D'Arey	BC/3011B	"	6,562 00	6,562 00	6,562 00 (*f*)
"	BC/3729B	"	6,800 00	6,550 00	6,550 00
"	BC/4437B	"	7,766 00	1,048 41	1,048 41
E. D. Evans	BC/4112B	"	5,500 00	1,732 50	1,732 50
G. Fane	BC/1308B	"	5,500 00	2,200 00	5,500 00 (*f*)
E. Garside	BC/2415B	"	6,000 00	250 00	6,000 00 (*f*)
"	BC/3074B	"	5,100 00	4,411 50	5,100 00 (*f*)
"	BC/3561B	"	5,297 00	5,297 00	5,297 00 (*f*)
"	BC/3601B	"	5,297 00	5,297 00	5,297 00 (*f*)
"	BC/3848B	"	5,100 00	5,100 00	5,100 00 (*f*)
"	BC/3630B	"	6,000 00	6,000 00	6,000 00 (*f*)

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—*Concluded*

Vote 562—*Continued*

BRITISH COLUMBIA DISTRICT—*Concluded*

Contractor	Contract No.	Location	Amount of Contract	Payments 1948–49	Payments to date
			$ cts.	$ cts.	$ cts.
E. Garside	BC/3915B	Victoria	7,124 00	7,124 00	7,124 00 (*f*)
R. G. Gilchrist	BC/684B	"	5,000 00	1,175 00	5,000 00 (*f*)
A. Hansen	BC/1608B	"	5,410 00	867 50	5,410 00 (*f*)
S. L. Hiscock	BC/1683B	"	5,200 00	2,700 00	5,200 00 (*f*)
E. Holmes	BC/2540B	"	6,000 00	1,340 00	5,750 00
"	BC/2944B	"	5,257 00	5,007 00	5,007 00
V. L. Leigh	BC/4042B	"	5,400 00	3,402 00	3,402 00
C. F. Leslie	BC/3651B	"	5,255 00	5,255 00	5,255 00 (*f*)
J. H. Lloyd	BC/3884B	"	5,285 00	1,664 78	1,664 78
F. E. Loveless	BC/1019B	"	5,500 00	800 00	4,160 00
F. C. Morris	BC/1216B	"	6,520 00	2,608 00	6,520 00 (*f*)
"	BC/1431B	"	5,500 00	2,200 00	5,500 00 (*f*)
R. W. F. Moyer	BC/693B	"	5,500 00	680 00	5,500 00 (*f*)
R. G. Nixon	BC/1116B	"	5,700 00	707 50	5,567 50
McKinley & Sons	BC/1376B	"	5,390 00	173 75	5,390 00 (*f*)
L. J. Painter	BC/1127B	"	5,500 00	1,637 50	5,362 50
B. W. Prevost	BC/4126B	"	5,200 00	4,950 00	4,950 00
C. K. Price	*BC/3885B	"			
The Director, V.L.A.		"	5,824 00	2,937 20	2,937 20
A. F. Ritz	BC/388B	"	5,600 00	400 00	5,600 00 (*f*)
L. G. Scott	BC/313B	"	7,000 00	1,000 00	7,000 00 (*f*)
"	BC/3992B	"	7,000 00	4,410 00	4,410 00
Sutton & Sons	BC/1412B	"	6,700 00	2,479 00	6,700 00 (*f*)
S. E. Weismuller	BC/1965B	"	6,000 00	150 00	6,000 00 (*f*)
E. H. Whitehead	BC/1084B	"	5,000 00	500 00	5,000 00 (*f*)
A. F. Johnson	BC/656B	Westbank	7,750 00	3,100 00	7,556 25
J. W. Maddock	BC/336B	"	5,500 00	315 35	5,362 50
R. Y. Phillips	BC/1684B	White Rock	5,085 00	127 12	5,085 00 (*f*)
White Rock Builders	BC/4193B	"	6,200 00	3,627 00	3,627 00

(*f*) Including final payment.

*Contract completed by the Director, Veterans Land Act, or contractor shown.

†Payments to this contractor include an amount of $2,405.82 for work completed by the Director, Veterans Land Act.

Housing Contracts of $5,000 or over—*Continued*

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE

Vote 562—*Continued*

NEW BRUNSWICK DISTRICT

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1948–49	Payments to date
				$ cts.	$ cts.	$ cts.
(*a*) Precision Built Homes	NB/20P	2	Lincoln	10,118 00	.....	10,018 00
(*a*) " "	NB/88P	4	Shediac	20,140 00	.....	19,940 00
QUEBEC DISTRICT						
(*b*) C. O. Boisvert	Que/65P	17	Boucherville	194,578 80	12,177 12	109,887 93
The General Supply Co. of Canada	Que/301P	Pumping station	Deschenes	5,175 00	3,400 20	3,400 20
A. F. Kilcore	Que/1P	Reservoir	"	7,768 00	5,173 00	5,173 00
Concrete Waterproofing & Restoration Ltd.	Que/12P	Repairs	Pointe Claire	21,750 10	2,358 60	21,750 10 (*f*)
(*b*) L. G. Ogilvie Co. Ltd.	Que/12P	100	"	840,000 00	235 75	817,827 48
R. & B. Construction Co. Ltd.	Que/12P	Repair roofs 12	"	8,820 00	8,820 00	8,820 00 (*f*)
TORONTO DISTRICT						
(*b*) (*c*) Frontenac Construction Co. Ltd.	O/158P	8	Belleville	69,046 72	.....	69,046 72
(*b*) Frontenac Construction Co. Ltd.	O/9007P	10	Campbellford	79,156 96	.....	78,231 88
T. D. K. Rooney Construction Co.	O/411P	Watermains, etc.	Kingston	46,912 50	4,691 25	46,912 50 (*f*)
T. D. K. Rooney Construction Co.	O/411P	Intake Pipe	"	16,996 00	8,268 34	16,996 00 (*f*)
T. D. K. Rooney Construction Co.	O/411P	Water sewers	"	8,083 25	8,083 25	8,083 25 (*f*)
Schuett Construction Co.	O/411P	Pumphouse equipment	"	9,625 00	7,884 00	7,884 00
(*b*) (*d*) Hill-Clark-Francis Ltd.	O/317P	10	New Liskeard	78,018 21	31 78	78,018 21 (*f*)
(*b*) " "	O/298P	12	North Bay	97,109 87	14 42	97,109 87 (*f*)
R. A. Blyth Co.	O/230P	Roads and driveways	Oshawa	6,139 01	2,077 04	6,139 01 (*f*)
(*b*) Frontenac Construction Co. Ltd.	O/230P	15	"	122,152 32	.....	117,599 32
Town of Pembroke	O/466P	Roads, water and sewers	Pembroke	8,500 00	.....	3,825 00
(*b*) Frontenac Construction Co. Ltd.	O/259P	4	Port Hope	33,356 22	.....	29,546 19
Nepean Township	O/463P	Roads	Rideau View	15,000 00	1,100 00	12,608 16
(*b*) Hill-Clark-Francis Ltd.	O/463P	100	"	695,489 73	16,383 26	695,489 73 (*f*)
B. De Santi Contracting Co.	O/38P	Watermain	Scarboro	6,033 15	1,206 62	6,033 15 (*f*)
B. De Santi Contracting Co.	O/63P	Underdrainage and disposal beds	"	6,272 00	1,280 00	5,836 80
" "	O/63P	Filter beds and weeping tile	"	16,570 00	15,120 00	16,570 00 (*f*)
(*b*) Frontenac Construction Co. Ltd.	O/63P	106	"	865,580 20	65 22	841,858 63

(*f*) Including final payment.

Housing Contracts of $5,000 or over—*Continued*

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—*Continued*

Vote 562—*Continued*

TORONTO DISTRICT—*Concluded*

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1948–49	Payments to date
				$ cts.	$ cts.	$ cts.
Frontenac Contruction Co. Ltd.	O/38P	Roads, drives and culverts	Scarboro	12,227 10	5,110 01	12,227 10 (f)
" "	O/63P	Roads, drives and culverts	"	23,323 90	2,332 38	23,323 90 (f)
R. A. Blyth & Co.	O/242P	Roads and drives	Sudbury	6,397 85	6,397 85	6,397 85 (f)
(b) (d) Hill-Clark-Francis Ltd.	O/242P	10	"	73,650 94	.....	73,650 94 (f)
K. J. Beamish Construction Co. Ltd.	O/162P	Roads	Toronto	5,424 50	5,424 50	5,424 50 (f)
R. A. Blyth Co.	O/240P	Roads and driveways	"	11,232 04	1,123 20	11,232 04 (f)
"	O/270P	Roads	"	18,331 24	18,331 24	18,331 24 (f)
British Canadian Construction Co.	O/162P	Watermain	"	5,115 75	1,811 69	5,115 75 (f)
(b) (d) Hill-Clark-Francis Ltd.	O/162P	50	"	385,197 12	23,607 36	380,547 12
Township of East York	O/270P	Sewers	"	29,080 01	29,080 01	29,080 01 (f)
Rice Construction Co.	O/147P	Storm sash	Weston	9,010 00	901 00	9,010 00 (f)
(b) Frontenac Construction Co. Ltd.	O/288P	"	Whitby	43,213 46	.....	41,430 93

LONDON DISTRICT

R. A. Blyth & Co.	OL/148P	Roads, grading and drainage	Ancaster	37,299 95	26,682 71	37,299 95 (f)
(b) Hill-Clark-Francis Ltd.	OL/99P	25	Brantford	161,886 71	349 85	161,886 71 (f)
	OL/103P					
R. A. Blyth & Co.	OL/99P					
	OL/103P	Roads and drainage	"	15,701 72	7,425 56	15,701 72 (f)
(b) W. H. Yates Construction Co.	OL/154P	97	Burlington	602,024 09	469 69	602,024 09 (f)
W. H. Yates Construction Co.	OL/154P	Culverts	"	5,510 00	5,510 00	5,510 00 (f)
(b) Ryan Home Builders	OL/143P	8	Chatham	61,101 94	2,686 11	61,101 94 (f)
R. A. Blyth & Co.	OL/228P	Roads and driveways	Galt	17,312 17	11,250 84	11,250 84
	OL/238P		Guelph			
	OL/276P		Kitchener			
(b) Hill-Clark-Francis Ltd.	OL/21P	99	London	751,022 26	8,107 60	748,922 26
	OL/22P					
	OL/26P					
	OL/27P					
	OL/45P					
	OL/86P					
Hannah Construction Co.	OL/113P	Roads	Niagara Falls	16,985 44	12,739 08	12,739 08
R. A. Blyth & Co.	OL/218P	Roads and drives	Owen Sound	5,523 62	552 36	5,523 62 (f)
Beamish Construction Co.	OL/123P	Roads	Port Colborne	9,800 00	8,820 00	8,820 00
(b) Ryan Home Builders	OL/216P	8	Sarnia	62,220 10	2,322 73	62,220 10 (f)
R. A. Blyth & Co.	OL/246P	Roads and grading	"	16,462 02	16,462 02	16,462 02 (f)
(b) Hill-Clark-Francis Ltd.	OL/235P	8	Stratford	69,478 05	5,690 01	69,478 05 (f)
Weston Construction Co. Limited	OL/235P	Sewers	"	12,257 37	2,540 52	12,257 37 (f)
Dick Construction Co.	OL/137P	Water	Welland	12,188 58	1,524 85	12,188 58 (f)

(f) Including final payment.

Housing Contracts of $5,000 or over—*Concluded*

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—*Concluded*

Vote 562—*Concluded*

LONDON DISTRICT—*Concluded*

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1948–49	Payments to date
				$ cts.	$ cts.	$ cts.
E. MacPherson	OL/137P	Roads	Welland	5,806 55	5,806 55	5,806 55 (*f*)
Ryan Home Builders	OL/168P OL/248P	100	Windsor	610,230 28	5,674 49	610,230 28 (*f*)
Ryan Contracting Co.	OL/168P	Under-drainage	"	7,821 30	1,518 69	7,821 30 (*f*)
" "	OL/248P	Roads, drive-ways and sewers	"	81,021 50	21,267 04	81,021 50 (*f*)
R. A. Blyth & Co.	OL/95P OL/134P OL/235P	Roads	Woodstock " Stratford	8,668 31	3,071 49	8,108 63

SASKATCHEWAN DISTRICT

City of North Battleford	SK/243P	Sewer and water	North Battleford	15,328 08	849 23	15,328 08 (*f*)

ALBERTA DISTRICT

City of Calgary	A/363P	Water and sewer	Calgary	41,141 85	.....	40,516 85
(*e*) E. E. Beckett	A/451P	12	Edmonton	80,064 53	11,973 17	80,053 02
City of Edmonton	A/374P	Sewer, water, roads	"	87,458 00	5,000 00	87,458 00 (*f*)
(*e*) Killips, E. B.	A/447P	23	"	159,951 98	24,127 05	159,935 27
(*e*) McKee, J. W.	A/450P	8	"	48,900 21	4,003 86	48,833 59
(*e*) United Builders	A/449P	6	"	43,615 00	8,194 89	43,533 33
City of Lethbridge	A/375P	Water, sewer and roads	Lethbridge	48,635 36	1,635 00	48,635 36 (*f*)

(*f*) Including final payment.
(*a*) Firm price.
(*b*) Contracts awarded on a basis of cost, plus fixed fee per house.
(*c*) Final payment not made. This project included in general contract for all houses constructed by Frontenac Construction Co.
(*d*) Final payment with the exception of $4,650 hold-back on Contract No. O/162P to cover unfinished work.
(*e*) Originally Individual House Contracts subsequently taken over by the Director, Veterans' Land Act, for completion and included under Multiple Housing Projects.

PUBLIC ACCOUNTS

Part III

39882—AA--1

Statement of Assistance Given to Railways by the Government of Canada to March 31, 1949

See Appendix	—	Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1949	Guarantees Outstanding as at March 31, 1949
	Canadian National Railway System including Predecessor Companies and Canadian Government Railways—					
A	*Land Grants* (Number of acres)	5,728,192				
	Cash Contributions—					
B	Cash Subsidies	$ 44,179,077 92		$ 44,179,077 92		
C	Capital and Construction Expenditures	377,930,580 80			$ 377,930,580 80	
D	Deficits and Operating Expenditures	547,872,224 55		547,872,224 55		
	Totals	$ 969,981,883 27		$ 592,051,302 47	$ 377,930,580 80	
	Loans and Advances—					
E	Loans for Capital Expenditures and Deficits	$ 733,592,151 86	$ 89,731,593 60	$ 265,342,423 24	$ 378,518,135 02	
F	Loans for Betterment of and Repairs to Railway Equipment	1,183,592 65	1,183,592 65			
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement	91,872,555 87	55,206,057 99		36,666,497 88	
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program	1,556,067,184 65	844,713,289 69		711,353,894 96	
	Totals	$ 2,382,715,485 03	$ 990,834,533 93	$ 265,342,423 24	$1,126,538,527 86	
I	*Stock Purchased*	*(a)*$10,000,000 00			*(b)*$18,000,000 00	
	Guarantees—					
J	Loans Guaranteed as to Principal and Interest by Government	$ 1,349,515,436 55	$ 831,015,212 93			$ 518,500,223 62
K	Loans Guaranteed as to Interest only by Government	216,207,141 67	209,221,966 34			$ 6,985,175 33
	Totals	$ 1,565,722,578 22	$1,040,237,179 27			$ 525,485,398 95
L	*Sundry Assistance*	$ 58,358,242 77		$ 41,464,522 58	$ 16,893,720 19	
	Canadian Pacific Railway Company and Other Companies now comprised in that system—					
A	*Land Grants* (number of acres)	32,848,477				
	Cash Contributions—					
B	Cash Subsidies	$ 24,175,757 91		$ 24,175,757 91		
C	Capital and Construction Expenditures	$ 63,452,118 34			$ 63,452,118 34	
D	Operating Expenditures	−98,510 13		−98,510 13		
	Totals	$ 87,529,366 12		$ 24,077,247 78	$ 63,452,118 34	

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT OF CANADA TO MARCH 31, 1949—*Concluded*

See Appendix	—	Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1949	Guarantees Outstanding as at March 31, 1949
	Loans and Advances—					
E	Loans for Capital Expenditures and to Assure Dividends during construction	$ 29,465,512 00	(c)$29,031,612 00	.....	$ 433,900 00	
F	Loans for Betterment of and Repairs to Railway Equipment	1,270,000 00	1,270,000 00			
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement	15,681,489 64	15,681,489 64			
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program	8,501,922 71	7,054,700 00	.....	1,447,222 71	
	Totals	$ 54,918,924 35	$ 53,037,801 64	.....	$ 1,881,122 71	
	Guarantees—					
J	Loans Guaranteed as to Principal and Interest by Government	$ 75,000,000 00	$ 75,000,000 00			
L	*Sundry Assistance*	$ 2,383,042 81	.....	$ 2,383,042 81		
	OTHER RAILWAYS—					
	Cash Contributions—					
B	Cash Subsidies	$ 7,760,385 26	.....	$ 7,760,385 26		
C	Capital and Construction Expenditures	60,478,101 52	.....	.....	$ 60,478,101 52	
D	Deficits and Operating Expenditures	4,985,834 34	.....	4,985,834 34		
	Totals	$ 73,224,321 12	.....	$ 12,746,219 60	$ 60,478,101 52	

M This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Government. The interest, however, was never taken into the accounts of the Government but interest amounting to $530,832,597.67 was shown on the books of the Railway. The total amount of interest calculated up to December 31, 1936 was $574,781,637.01 Any claim the Government may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

(a) Amount paid by Government in acquiring 600,000 shares of the capital stock of the Canadian Northern Railway Company.

(b) Initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company (See detailed explanation in Appendix I).

(c) Of this amount $7,380,912 was not used for capital expenditures but represented the balance due by the Company under agreement made in 1883 for the creation of a fund to be held by the Government to guarantee a dividend of 3 per cent per annum for ten years on the Company's outstanding stock in an endeavour to assist in financing construction through the sale of additional stock. The amount on deposit with the Government was, at all times, more than sufficient to meet the payments which, under the agreement, the Government undertook to make. The obligation of the Company was fully discharged in 1886, some years in advance of its due date (See Note E to Appendix E, Page 29).

APPENDIX A

Land Grants

	Authority	Number of Acres
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—		
Canadian Northern Railway Company	Chapter 4, 1889 Chapter 4, 1890	3,422,528
Manitoba and Southeastern Railway Company	Chapter 4, 1890	680,320
Qu'Appelle, Long Lake and Saskatchewan Railway Company	Chapter 60, 1885 Chapter 23, 1887	*(a)* 1,625,344
		5,728,192
Canadian Pacific Railway Company and Other Companies now comprised in that System—		
Alberta Railway and Irrigation Company	Chapter 74, 1884 Chapter 60, 1885 Chapter 22, 1887 Chapter 4, 1889 Chapter 3, 1890	1,101,712
Calgary and Edmonton Railway Company	Chapter 4, 1890	1,820,685
Canadian Pacific Railway Company	Chapter 1, 1881	*(b)* 25,000,000
Canadian Pacific Railway Company—Souris Branch	Chapter 4, 1890 Chapter 10, 1891	1,408,704
Canadian Pacific Railway Company—Pipestone Branch	Chapter 6, 1894	200,320
Great Northwest Central Railway Company	Chapter 11, 1886	320,000
Manitoba and Northwestern Railway Company	Chapter 60, 1885 Chapter 11, 1886	1,501,376
Manitoba and Southwestern Colonization Railway	Chapter 60, 1885 Chapter 10, 1891	1,396,800
Saskatchewan and Western Railway Company	Chapter 6, 1894	98,880
		32,848,477
Grand Total		*(c)* 38,576,669

(a) Land disposed of by original owners of Q.L.L. & S. Ry. before acquisition by Canadian Northern Interests.

(b) 6,793,014 acres of this grant were relinquished by the Canadian Pacific Railway Company in partial payment of a loan received from the Dominion Government. The land was valued at $1.50 per acre and amounted to $10,189,521.33. (See Appendix E).

(c) Excludes grants for right-of-way, station grounds and townsite purposes amounting to 97,988 acres.

APPENDIX B

Cash Subsidies

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—				
Atlantic and Lake Superior Railway	Chap. 7, 1901	1901–02	14,800 00	
		1902–03	52,353 98	
		1903–04	37,000 00	
		1904–05	42,336 86	
		1914–15	18,449 17	
		1923–24	−1,521 82	
				163,418 19
Atlantic, Quebec and Western Railway	Chap. 57, 1903	1907–08	64,000 00	
	Chap. 51, 1910	1908–09	92,672 00	
		1909–10	208,896 00	
		1910–11	31,334 40	
		1911–12	91,279 60	
		1912–13	414,618 00	
				902,800 00
Baie des Chaleurs Railway, Quebec	Chap. 25, 1883	1886–87	250,000 00	
	Chap. 8, 1884	1887–88	50,300 00	
	Chap. 3, 1889	1888–89	75,200 00	
		1889–90	148,675 00	
		1893–94	95,825 00	
				620,000 00
Bay of Quinte Railway	Chap. 7, 1889	1902–03	19,200 00	
	Chap. 43, 1906	1903–04	49,920 00	
		1906–07	72,602 45	
				141,722 45
Beauharnois Junction Railway	Chap. 24, 1887	1888–89	54,650 00	
	Chap. 2, 1893	1889–90	4,250 00	
		1895–96	3,500 00	
				62,400 00
Belleville and North Hastings Railway	Chap. 59, 1885	1888–89	21,888 00	
	Chap. 10, 1886			
				21,888 00
Brockville, Westport and Sault Ste. Marie Railway	Chap. 59, 1885	1888–89	45,000 00	
	Chap. 8, 1891	1890–91	47,400 00	
	Chap. 4, 1894	1891–92	12,800 00	
	Chap. 43, 1906	1906–07	35,600 00	
				140,800 00
Buctouche and Moncton Railway	Chap. 10, 1886	1886–87	40,480 00	
	Chap. 24, 1887	1887–88	20,573 57	
	Chap. 5, 1892	1889–90	4,366 00	
		1890–91	1,600 43	
		1893–94	34,580 00	
				101,600 00
Canada Atlantic Railway	Chap. 59, 1885	1885–86	48,480 00	
	Chap. 10, 1886	1886–87	44,384 00	
	Chap. 24, 1887	1888–89	9,491 20	
		1889–90	149,812 00	
		1890–91	30,188 00	
				282,355 20
Canada Eastern Railway—formerly Northern and Western Railway, N.B., including Chatham Branch Railway	Chap. 25, 1883	1885–86	128,000 00	
	Chap. 8, 1884	1886–87	18,200 00	
	Chap. 59, 1885	1887–88	159,400 00	
	Chap. 10, 1886	1888–89	6,300 00	
	Chap. 4, 1894	1889–90	100 00	
	Chap. 7, 1899	1891–92	24,439 84	
		1894–95	30,400 00	
		1899–1900	8,000 00	
				374,839 84

APPENDIX B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
Canadian National Railway System, etc.—Con.			$ cts.	$ cts.
Canadian Northern Quebec Railway—formerly Great Northern Railway, Quebec	Chap. 8, 1884 Chap. 8, 1891 Chap. 2, 1893 Chap. 4, 1894 Chap. 4, 1897 Chap. 8, 1900 Chap. 34, 1904 Chap. 40, 1907 Chap. 63, 1908 Chap. 48, 1912	1884–85 1889–90 1890–91 1891–92 1894–95 1895–96 1898–99 1900–01 1902–03 1907–08 1908–09 1909–10 1910–11 1911–12	25,088 00 20,000 00 9,500 00 24,100 00 32,000 00 32,000 00 32,000 00 345,323 11 37,777 20 256,870 40 55,449 60 164,172 29 144,608 51 86,468 03	1,265,357 14
Canadian Northern Alberta Railway	Chap. 7, 1912 Chap. 10, 1913	1913–14 1914–15 1918–19	2,832,024 00 262,080 00 25,896 00	3,120,000 00
Canadian Northern Ontario Railway	Chap. 57, 1903 Chap. 40, 1907 Chap. 63, 1908 Chap. 10, 1913	1905–06 1906–07 1907–08 1908–09 1909–10 1910–11 1913–14 1914–15 1915–16 1916–17 1917–18 1918–19	651,264 00 420,608 00 244,224 00 556,864 00 250,982 40 116,889 60 8,948,809 47 2,343,335 80 495,604 83 358,180 41 80,963 37 17,909 32	14,485,635 20
Canadian Northern Railway, Ont., Man., and N.W.T.	Chap. 4, 1897 Chap. 7, 1899 Chap. 8, 1900	1900–01 1901–02 1902–03 1903–04	537,600 00 939,891 00 57,485 00 374,156 00	1,909,132 00
Canadian Northern Pacific Railway	Chap. 9, 1912	1912–13 1913–14 1914–15 1915–16 1917–18	2,705,378 00 2,520,281 00 178,077 80 244,889 57 338,893 63	5,987,520 00
Canadian Northern Quebec Railway—formerly Chateauguay and Northern Railway	Chap. 8, 1900 Chap. 57, 1903 Chap. 34, 1904	1903–04 1905–06 1906–07	191,595 00 116,000 00 84,224 75	391,819 75
Cape Breton Extension Railway	Chap. 5, 1894 Chap. 7, 1899 Chap. 57, 1903 Chap. 63, 1908	1902–03 1903–04 1909–10	65,280 00 117,120 00 14,400 00	196,800 00
Caraquet Railway, New Brunswick	Chap. 25, 1883 Chap. 8, 1884 Chap. 24, 1887	1884–85 1885–86 1886–87 1887–88 1888–89	32,000 00 76,800 00 61,200 00 40,050 00 13,950 00	224,000 00
Central Ontario Railway	Chap. 2, 1893 Chap. 7, 1899 Chap. 40, 1907	1900–01 1907–08 1908–09 1910–11 1911–12 1913–14	67,200 00 76,861 36 35,404 64 24,601 32 826 17 969 30	205,862 79

APPENDIX B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System, etc.—Con.				
Coast Line of Nova Scotia Railway (H. & S.W.)	Chap. 4, 1897	1897–98	90,400 00	
		1902–03	60,000 00	
		1903–04	9,600 00	
				160,000 00
Drummond County Railway, Quebec	Chap, 24, 1887	1887–88	15,057 00	
	Chap. 3, 1889	1888–89	13,815 00	
	Chap. 2, 1890	1889–90	12,428 00	
	Chap. 5, 1892	1890–91	136,000 00	
	Chap. 4, 1894	1891–92	5,105 00	
		1892–93	13,435 00	
		1894–95	92,096 00	
		1898–99	136,000 00	
				423,936 00
East Richelieu Valley Railway (Q.M. & S.)	Chap. 4, 1897	1898–99	69,952 00	
				69,952 00
Edmonton, Yukon and Pacific Railway	Chap. 40, 1907	1907–08	91,200 00	
				91,200 00
Elgin, Petitcodiac and Havelock Railway	Chap. 25, 1883	1885–86	38,400 00	
	Chap. 3, 1888	1891–92	44,252 82	
				82,652 82
Fredericton and St. Mary's Bridge Company	Chap. 3, 1889	1888–89	30,000 00	
				30,000 00
Grand Trunk Railway—Victoria Bridge	Chap. 4, 1897	1897–98	131,268 52	
	Chap. 12, 1898	1898–99	68,331 05	
	Chap. 8, 1900	1899–1900	72,028 68	
		1900–01	228,371 75	
				500,000 00
Grand Trunk, Georgian Bay and Lake Erie Railway	Chap. 2, 1893	1894–95	39,744 00	
				39,744 00
Grand Trunk Pacific Railway	Chap. 63, 1908	1908–09	367,249 00	
		1909–10	550,551 96	
		1910–11	302,679 04	
				1,220,480 00
Great Eastern Railway, Quebec (Q.M. & S.)	Chap. 24, 1887	1886–87	19,200 00	
	Chap. 2, 1890	1890–91	16,300 00	
	Chap. 8, 1891	1891–92	4,845 00	
				40,345 00
Gulf Shore Railway, New Brunswick	Chap. 4, 1894	1896–97	28,635 05	
	Chap. 4, 1897	1897–98	25,064 15	
				53,699 20
Halifax and Southwestern Railway	Chap. 57, 1903	1903–04	185,422 00	
	Chap. 43, 1906	1904–05	291,842 00	
		1905–06	176,512 00	
		1906–07	268,107 20	
		1907–08	316,567 73	
				1,238,450 93
International Railway, N.B., formerly Restigouche and Western	Chap. 5, 1892	1898–99	32,000 00	
	Chap. 4, 1894	1899–1900	14,930 00	
	Chap. 7, 1901	1903–04	30,208 00	
	Chap. 63, 1908	1905–06	50,070 07	
	Chap. 51, 1910	1906–07	51,200 00	
		1908–09	189,849 60	
		1909–10	187,494 40	
		1910–11	169,536 00	
		1915–16	791 93	
				726,080 00
Inverness Railway and Coal Company	Chap. 4, 1897	1900–01	132,800 00	
	Chap. 7, 1901	1901–02	86,800 00	
	Chap. 57, 1903	1902–03	91,775 53	
		1903–04	57,170 44	
				368,545 97

APPENDIX B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System, etc.—Con.				
Irondale, Bancroft and Ottawa Railway	Chap. 8, 1884 Chap. 3, 1889 Chap. 4, 1897	1886-87 1892-93 1893-94 1894-95 1896-97	15,000 00 17,000 00 32,000 00 32,000 00 48,000 00	144,000 00
Kingston, Napanee and Western Railway	Chap. 25, 1883 Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	1883-84 1884-85 1889-90 1890-91 1892-93 1893-94	32,000 00 57,600 00 95,744 00 7,600 00 1,856 00 13,932 80	208,732 80
Lower Laurentian Railway—Great Northern	Chap. 24, 1887 Chap. 8, 1891	1886-87 1887-88 1890-91 1891-92	64,430 00 28,383 00 32,003 00 92,784 00	217,600 00
Liverpool and Milton Railway (H. & S.W.)	Chap. 40, 1907	1910-11	32,000 00	32,000 00
Lotbinière and Megantic Railway	Chap. 5, 1892 Chap. 4, 1894	1893-94 1894-95 1896-97	35,200 00 38,400 00 22,400 00	96,000 00
Magnetawan River Railway, Ontario	Chap. 7, 1901	1902-03	3,552 00	3,552 00
Middleton and Victoria Beach Railway (H. & S.W.)	Chap. 57, 1903	1904-05 1905-06 1906-07	47,789 00 50,303 80 27,667 20	125,760 00
Montfort Colonization Railway—Great Northern	Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 4, 1897	1893-94 1894-95 1897-98 1898-99	32,000 00 35,200 00 35,840 00 64,400 00	167,440 00
Montreal and Champlain Junction Railway	Chap. 59, 1885 Chap. 24, 1887 Chap. 3, 1888 Chap. 5, 1892	1885-86 1887-88 1888-89 1889-90 1892-93	30,000 00 16,400 00 36,700 00 5,400 00 15,100 00	103,600 00
Montreal and Province Line Railway	Chap. 7, 1901	1901-02	58,560 00	58,560 00
Montreal and Sorel Railway (Q.M. & S.)	Chap. 59, 1885 Chap. 2, 1890	1885-86 1886-87 1889-90 1890-91	64,972 00 4,950 00 6,719 50 17,116 07	93,757 57
New Brunswick and Prince Edward Island Railway	Chap. 59, 1885	1886-87 1887-88	97,440 00 16,000 00	113,440 00
New Glasgow Iron, Coal and Railway Company	Chap. 5, 1892	1892-93 1893-94 1895-96	32,945 84 5,454 16 1,440 00	39,840 00
Northern and Pacific Junction Railway	Chap. 14, 1882 Chap. 25, 1883 Chap. 3, 1889 Chap. 2, 1890	1884-85 1885-86 1886-87 1889-90 1890-91	154,440 00 1,051,590 00 78,370 00 35,000 00 600 00	1,320,000 00

APPENDIX B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System, etc.—Con.				
Nova Scotia Central Railway (H. & S.W.)	Chap. 24, 8887	1889–90	219,100 00	
		1890–91	3,300 00	
	Chap. 3, 1888	1891–92	8,300 00	
	Chap. 2, 1893	1898–99	4,500 00	
				235,200 00
Ontario, Belmont and Northern Railway—Marmora Railway and Mining Co	Chap. 2, 1893	1896–97	30,720 00	
				30,720 00
Oshawa Railway and Navigation Company	Chap. 2, 1893	1895–96	22,400 00	
				22,400 00
Ottawa, Arnprior and Parry Sound Railway		1893–94	101,120 00	
	Chap. 5, 1892	1894–95	249,280 00	
	Chap. 4, 1897	1895–96	80,000 00	
	Chap. 7, 1899	1897–98	327,232 00	
		1898–99	22,080 00	
				779,712 00
Parry Sound Colonization Railway		1891–92	30,400 00	
	Chap. 10, 1886	1892–93	28,820 00	
	Chap. 3, 1889	1894–95	68,780 00	
	Chap. 2, 1893	1895–96	24,800 00	
				152,800 00
Pembroke Southern Railway	Chap. 4, 1897	1899–1900	64,000 00	
				64,000 00
Port Arthur, Duluth and Western Railway	Chap. 3, 1888	1890–91	87,000 00	
	Chap. 2, 1890	1891–92	70,075 00	
	Chap. 5, 1892	1892–93	114,125 00	
				271,200 00
Quebec Bridge Company		1900–01	74,570 00	
	Chap. 7, 1899	1901–02	167,430 00	
	Chap. 8, 1900	1902–03	132,353 33	
				374,353 33
Quebec and Lake St. John Railway		1883–84	32,000 00	
	Chap. 14, 1882	1884–85	37,027 00	
	Chap. 25, 1883	1885–86	186,745 00	
	Chap. 53, 1885	1886–87	202,219 00	
	Chap. 10, 1886	1887–88	232,013 00	
	Chap. 24, 1887	1888–89	19,911 00	
	Chap. 3, 1888	1889–90	38,440 00	
	Chap. 3, 1889	1890–91	70,350 00	
	Chap. 2, 1890	1891–92	26,222 73	
	Chap. 8, 1891	1892–93	76,471 77	
	Chap. 5, 1892	1893–94	81,600 00	
	Chap. 2, 1893	1895–96	3,744 00	
	Chap. 4, 1894	1905–06	86,016 00	
	Chap. 7, 1899	1906–07	67,712 00	
	Chap. 57, 1903	1907–08	73,472 00	
	Chap. 51, 1910	1911–12	27,520 00	
				1,261,463 50
Quebec and Saguenay Railway	Chap. 48, 1912	1911–12	104,992 00	
		1912–13	27,641 60	
		1913–14	116,167 68	
				248,801 28
South Norfolk Railway	Chap. 24, 1887	1888–89	54,400 00	
				54,400 00
South Shore Railway (Q.M. & S.)		1899–1900	30,890 19	
		1900–01	88,400 00	
		1903–04	80,494 16	
	Chap. 7, 1899	1904–05	3,456 46	
	Chap. 8, 1900	1908–09	43,414 55	
	Chap. 57, 1903	1909–10	184,320 00	
	Chap. 63, 1908	1910–11	60,000 00	
		1911–12	23,835 70	
		1917–18	14,630 94	
				529,442 00

APPENDIX B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System, etc.—Conc.				
St. Catharines and Niagara Central Railway	Chap. 24, 1887	1888–89	26,640 00	
		1890–91	11,760 00	
				38,400 00
St. Clair Frontier Tunnel Company	Chap. 3, 1889	1889–90	173,000 00	
		1890–91	143,400 00	
		1891–92	58,600 00	
				375,000 00
Saint John and Quebec Railway	Chap. 48, 1912	1912–13	174,120 96	
		1913–14	364,617 42	
	Chap. 46, 1913	1914–15	59,581 32	
		1917–18	285,916 81	
		1919–20	121,665 91	
				1,005,902 42
St. Martin's Railway	Chap. 3, 1888	1891–92	83,612 54	
				83,612 54
Thousand Islands Railway	Chap. 3, 1889	1889–90	10,400 00	
	Chap. 5, 1892	1893–94	14,000 00	
	Chap. 8, 1900	1901–02	5,440 00	
				29,840 00
United Counties Railway (Q.M. & S.)	Chap. 2, 1893	1893–94	88,973 00	
		1894–95	42,728 15	
	Chap. 4, 1894	1895–96	52,926 85	
		1896–97	2,700 00	
		1897–98	1,488 00	
				188,816 00
Waterloo Junction Railway	Chap. 2, 1890	1891–92	32,800 00	
				32,800 00
York and Carleton Railway	Chap. 4, 1894	1901–02	18,336 00	
	Chap. 40, 1907	1907–08	14,560 00	
				32,896 00
				44,179,077 92
Canadian Pacific Railway Company and Other Companies now comprised in that System—				
Alberta Central Railway	Chap. 46, 1913	1913–14	119,712 00	
		1914–15	209,768 00	
		1915–16	75,000 00	
				404,480 00
Algoma Eastern Railway—Manitoulin and North Shore Railway	Chap. 5, 1892	1902–03	32,000 00	
	Chap. 4, 1894	1910–11	68,638 72	
	Chap. 57, 1903	1912–13	254,089 40	
	Chap. 48, 1911	1913–14	179,897 01	
		1914–15	13,022 87	
				547,648 00
Atlantic and Northwestern Railway	Chap. 8, 1884	1889–90	186,600 00	
	Chap. 58, 1885	1890–91	186,600 00	
		1891–92	186,600 00	
		1892–93	186,600 00	
		1893–94	186,600 00	
		1894–95	186,600 00	
		1895–96	186,600 00	
		1896–97	186,600 00	
		1897–98	186,600 00	
		1898–99	186,600 00	
		1899–1900	186,600 00	
		1900–01	186,600 00	
		1901–02	186,600 00	
		1902–03	186,600 00	
		1903–04	186,600 00	
		1904–05	186,600 00	
		1905–06	186,600 00	
		1906–07	186,600 00	
		1907–08	186,600 00	
		1908–09	186,600 00	
				3,732,000 00

APPENDIX B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian Pacific Railway Company, etc.—Con.				
Canadian Pacific Railway—Crow's Nest Pass	Chap. 5, 1897	1897–98	453,750 00	
		1898–99	2,322,500 00	
		1899–1900	340,000 00	
		1900–01	205,524 00	
		1901–02	22,946 00	
		1902–03	60,000 00	
				3,404,720 00
Canadian Pacific Railway—Dyment Branch	Chap. 8, 1900	1902–03	22,336 00	
				22,336 00
Canadian Pacific Railway—Edmonton Bridge	Chap. 48, 1912	1913–14	126,000 00	
				126,000 00
Canadian Pacific Railway—Gimli to Icelandic River	Chap. 46, 1913	1915–16	80,032 00	
				80,032 00
Canadian Pacific Railway—Kootenay and Arrowhead	Chap. 7, 1901	1902–03	42,771 00	
	Chap. 34, 1904	1903–04	17,842 85	
		1904–05	4,176 15	
		1905–06	89,076 00	
				153,866 00
Canadian Pacific Railway—Moose Jaw Northwesterly	Chap. 63, 1908	1909–10	303,360 00	
	Chap. 46, 1913	1911–12	78,432 00	
		1913–14	103,682 27	
				485,474 27
Canadian Pacific Railway—Outlook Bridge	Chap. 48, 1912	1913–14	115,000 00	
				115,000 00
Canadian Pacific Railway—Pheasant Hills Branch	Chap. 57, 1903	1903–04	378,624 00	
		1904–05	56,576 00	
				435,200 00
Canadian Pacific Railway—Pipestone Branch	Chap. 7, 1899	1900–01	92,800 00	
		1901–02	67,200 00	
				160,000 00
Canadian Pacific Railway—Revelstoke to Arrow Lake	Chap. 5, 1892	1894–95	28,000 00	
		1896–97	52,000 00	
				80,000 00
Canadian Pacific Railway—Selkirk Branch	Chap. 7, 1901	1902–03	83,200 00	
				83,200 00
Canadian Pacific Railway—Staynerville Branch	Chap. 40, 1907	1906–07	9,600 00	
		1907–08	3,424 00	
				13,024 00
Canadian Pacific Railway—Teulon to Icelandic River	Chap. 43, 1906	1909–10	30,800 00	
	Chap. 48, 1912	1912–13	81,200 00	
				112,000 00
Canadian Pacific Railway—Waskada Branch	Chap. 8, 1900	1902–03	50,480 00	
		1903–04	13,520 00	
				64,000 00
Canadian Pacific Railway—Winnipeg Beach to Gimli	Chap. 63, 1908	1911–12	30,176 00	
		1912–13	4,346 43	
				34,522 43
Cap de la Madeleine Railway	Chap. 4, 1894	1896–97	7,424 00	
				7,424 00
Central Railway, New Brunswick	Chap. 3, 1889	1890–91	75,639 00	
	Chap. 2, 1890	1898–99	66,761 00	
				142,400 00
Columbia and Kootenay Railway	Chap. 2, 1890	1891–92	88,800 00	
	Chap. 5, 1892			88,800 00
Cornwallis Valley Railway, Nova Scotia	Chap. 24, 1887	1890–91	42,670 00	
	Chap. 3, 1889	1891–92	2,130 00	
				44,800 00

APPENDIX B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
Canadian Pacific Railway Company, etc.—Con.			$ cts.	$ cts.
Dominion Lime Company	Chap. 24, 1887	1887–88	11,840 00	
		1888–89	3,520 00	
				15,360 00
Esquimalt and Nanaimo Railway	Chap. 6, 1884	1885–86	422,520 00	
	Chap. 51, 1910	1886–87	327,480 00	
	Chap. 48, 1912	1912–13	365,440 00	
		1914–15	405,120 00	
				1,520,560 00
Fredericton and Grand Lake Coal and Railway Company	Chap. 48, 1912	1912–13	104,996 04	
		1914–15	111,579 96	
				216,576 00
Guelph Junction Railway	Chap. 24, 1887	1888–89	46,000 00	
				46,000 00
Hereford Railway, Quebec	Chap. 10, 1886	1888–89	63,900 00	
	Chap. 3, 1889	1889–90	91,300 00	
				155,200 00
International Railway, Quebec	Chap. 25, 1883	1883–84	144,000 00	
	Chap. 2, 1890	1887–88	8,960 00	
		1889–90	3,840 00	
				156,800 00
Kettle Valley Railway	Chap. 43, 1906	1907–08	97,771 52	
	Chap. 48, 1912	1911–12	148,800 00	
	Chap. 46, 1913	1912–13	107,138 40	
		1913–14	699,389 60	
		1914–15	369,497 28	
		1915–16	460,691 49	
		1916–17	290,902 43	
				2,174,190 72
Kingston and Pembroke Railway	Chap. 3, 1884	1884–85	48,000 00	
				48,000 00
Kootenay Central Railway	Chap. 51, 1910	1914–15	1,065,856 00	
	Chap. 48, 1912			1,065,856 00
Lake Erie and Northern Railway	Chap. 48, 1912	1913–14	135,129 60	
		1916–17	185,062 40	
				320,192 00
Lake Temiskaming Colonization Railway	Chap. 59, 1885	1886–87	14,400 00	
	Chap. 10, 1886	1887–88	3,000 00	
	Chap. 24, 1887	1888–89	9,000 00	
	Chap. 3, 1889	1889–90	26,360 00	
	Chap. 2, 1890	1894–95	233,198 95	
	Chap. 5, 1892	1895–96	17,900 75	
	Chap. 4, 1894	1896–97	6,476 25	
				310,335 95
Lindsay, Bobycaygeon and Pontypool Railway	Chap. 4, 1894	1904–05	185,173 06	
	Chap. 7, 1899			
	Chap. 57, 1903			
				185,173 06
Massawippi Valley Railway	Chap. 7, 1899	1900–01	5,376 00	
				5,376 00
Midland Railway, Nova Scotia	Chap. 7, 1899	1900–01	170,264 00	
		1902–03	190,186 30	
		1903–04	1,750 00	
		1906–07	4,967 70	
		1907–08	31,892 40	
				399,060 40
Montreal and Lake Maskinonge Railway	Chap. 10, 1886	1888–89	19,700 00	
	Chap. 2, 1890	1889–90	20,080 00	
		1890–91	1,500 00	
				41,280 00

APPENDIX B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian Pacific Railway Company, etc.—Con.				
Montreal and Ottawa Railway	Chap. 24, 1887	1890–91	49,960 00	
	Chap. 2, 1890	1893–94	23,640 00	
	Chap. 8, 1891	1896–97	32,000 00	
	Chap. 4, 1894	1897–98	40,000 00	
		1898–99	46,400 00	
				192,000 00
Montreal and Western Railway	Chap. 2, 1890	1890–91	76,143 00	
		1891–92	32,253 00	
		1892–93	133,388 00	
		1893–94	119,486 00	
				361,270 00
Nakusp and Slocan Railway	Chap. 4, 1894	1894–95	117,760 00	
				117,760 00
New Brunswick Coal and Railway Company	Chap. 7, 1901	1903–04	48,000 00	
				48,000 00
Nicola, Kamloops and Similkameen Coal and Railway Co.	Chap. 57, 1903	1905–06	110,592 00	
	Chap. 40, 1907	1907–08	190,208 00	
				300,800 00
Northern Colonization Railway	Chap. 7, 1899	1903–04	58,384 00	
		1905–06	75,376 00	
		1908–09	68,320 00	
		1909–10	153,120 00	
				355,200 00
North Shore Railway	Chap. 58, 1885	1885–86	530,000 00	
				530,000 00
Orford Mountain Railway	Chap. 2, 1890	1891–92	32,000 00	
	Chap. 7, 1899	1893–94	52,800 00	
	Chap. 40, 1907	1904–05	38,250 00	
		1905–06	45,764 50	
		1907–08	24,128 00	
		1912–13	9,984 00	
				202,926 50
Ottawa, Northern and Western Railway—Ottawa and Gatineau Valley Ry	Chap. 3, 1889	1890–91	87,582 00	
	Chap. 2, 1893	1891–92	38,790 00	
	Chap. 4, 1897	1892–93	104,380 00	
	Chap. 7, 1901	1893–94	53,376 00	
	Chap. 43, 1906	1901–02	8,192 00	
		1903–04	118,368 00	
		1907–08	4,243 20	
				414,931 20
Pontiac, Pacific Junction Railway	Chap. 8, 1884	1884–85	49,090 00	
	Chap. 3, 1888	1885–86	41,000 00	
	Chap. 2, 1890	1886–87	60,580 00	
	Chap. 5, 1892	1887–88	24,158 00	
	Chap. 4, 1894	1894–95	18,750 00	
				193,578 00
Pontiac, Pacific, Ottawa and Gatineau Railway—Interprovincial Bridge	Chap. 4, 1897	1900–01	212,500 00	
	Chap. 5, 1900			
				212,500 00
Province of Quebec—North Shore Railway	Chap. 8, 1884	1895–96	2,394,000 00	
				2,394,000 00
Quebec Central Railway	Chap. 8, 1884	1885–86	60,342 00	
	Chap. 2, 1890	1895–96	288,000 00	
	Chap. 4, 1894	1907–08	55,638 69	
	Chap. 43, 1906	1910–11	129,320 61	
	Chap. 63, 1908	1912–13	8,576 00	
	Chap. 48, 1912	1915–16	43,161 60	
				585,038 90
Shuswap and Okanagan Valley Railway	Chap. 3, 1889	1891–92	162,260 00	
		1893–94	640 00	
		1894–95	300 00	
				163,200 00

APPENDIX B—Continued
CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian Pacific Railway Company, etc.—Conc.				
Southampton Railway	Chap. 48, 1912	1912–13	48,442 88	
		1913–14	32,837 12	
				81,280 00
St. Mary's River Railway—N.W.T.	Chap. 8, 1900	1900 01	75,000 00	
	Chap. 57, 1903	1903–04	40,960 00	
		1904–05	32,134 00	
				148,094 00
St. Mary's and Western Ontario Railway	Chap. 63, 1908	1908–09	67,344 00	
		1911–12	365 00	
				67,709 00
St. Maurice Valley Railway	Chap. 63, 1908	1908–09	112,640 00	
		1910–11	60,480 00	
				173,120 00
St. Stephen and Milltown Railway	Chap. 2, 1893	1895–96	9,635 89	
	Chap. 4, 1897	1897–98	5,212 11	
				14,848 00
Thessalon and Northern Railway	Chap. 63, 1908	1911–12	6,112 00	
				6,112 00
Tilsonburg, Lake Erie and Pacific Railway	Chap. 4, 1894	1895–96	51,200 00	
	Chap. 4, 1897	1898–99	10,912 00	
	Chap. 57, 1903	1899–1900	7,159 48	
	Chap. 40, 1907	1092–03	44,160 00	
	Chap. 48, 1912	1903–04	4,000 00	
	Chap. 46, 1913	1913–14	32,640 00	
				150,071 48
Tobique Valley Railway	Chap. 2, 1890			
	Chap. 8, 1891	1891–92	73,000 00	
	Chap. 5, 1892	1892–93	41,674 46	
	Chap. 4, 1894	1893–94	19,341 54	
				134,016 00
Toronto, Grey and Bruce Railway	Chap. 10, 1886	1887–88	14,656 00	
				14,656 00
Vancouver and Lulu Island Railway	Chap. 63, 1908	1911–12	61,760 00	
				61,760 00
West Ontario and Pacific Railway	Chap. 10, 1886	1887–88	60,000 00	
	Chap. 2, 1890	1888–89	800 00	
		1889–90	189,200 00	
		1890–91	6,000 00	
				256,000 00
				24,175,757 91
Other Railways—				
Albert Southern Railway, New Brunswick	Chap. 8, 1884	1886–87	1,000 00	
	Chap. 3, 1888	1887–88	18,428 57	
		1888–89	1,387 06	
		1890–91	10,684 37	
		1891–92	18,960 00	
				50,460 00
Algoma Central and Hudson Bay Railway	Chap. 7, 1899	1901–02	380,624 00	
	Chap. 8, 1900	1902–03	202,912 00	
	Chap. 7, 1901	1904 05	341,440 00	
	Chap. 48, 1911	1911–12	133,584 00	
		1912–13	394,859 44	
		1913–14	456,304 00	
		1914–15	138,980 56	
				2,048,704 00
Brantford, Waterloo and Lake Erie Railway	Chap. 24, 1887	1889–90	36,620 00	
	Chap. 4, 1894	1890 91	16,190 00	
		1895–96	4,790 00	
				57,600 00
Bruce Mines and Algoma Railway	Chap. 7, 1901			
	Chap. 57, 1903	1902–03	28,800 00	
	Chap. 34, 1904	1904–05	25,120 00	
				53,920 00

APPENDIX B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Other Railways—Con.				
Canada and Gulf Terminal Railway	Chap. 63, 1908	1910–11	144,803 84	
	Chap. 48, 1912	1911–12	65,249 75	
				210,053 59
Central Railway of Canada, Quebec	Chap. 48, 1912	1913–14	30,145 02	
				30,145 02
Colchester Coal and Railway Co.	Chap. 43, 1906	1907–08	12,800 00	
				12,800 00
Cumberland Railway and Coal Co., Nova Scotia	Chap. 24, 1887	1889–90	29,400 00	
		1890–91	10,450 00	
				39,850 00
Dominion Coal Co., Nova Scotia	Chap. 5, 1892	1894–95	32,000 00	
		1895–96	55,808 00	
				87,808 00
Edmonton, Dunvegan and British Columbia Railway	Chap. 46, 1913	1916–17	125,202 84	
	Chap. 29, 1916	1919–20	213,179 64	
				338,382 48
Erie and Huron Railway	Chap. 8, 1884	1886–87	96,000 00	
				96,000 00
Ha Ha Bay Railway Co., Quebec	Chap. 51, 1910	1912–13	148,148 20	
	Chap. 48, 1912	1913–14	66,919 28	
		1914–15	16,158 72	
		1916–17	235 80	
				231,462 00
Harvey Branch Railway, New Brunswick	Chap. 24, 1887	1888–89	5,553 57	
	Chap. 4, 1894			
				5,553 57
Joggins Railway, Nova Scotia	Chap. 10, 1886	1887–88	26,138 78	
	Chap. 24, 1887	1889–90	9,761 22	
		1890–91	1,600 00	
				37,500 00
Klondyke Mines Railway	Chap. 40, 1907	1906–07	96,000 00	
		1907–08	101,184 00	
				197,184 00
Lake Erie, Essex and Detroit Railway	Chap. 4, 1887	1888–89	106,500 00	
		1889–90	11,900 00	
				118,400 00
Lake Erie and Detroit River Railway	Chap. 5, 1892	1893–94	220,331 00	
	Chap. 7, 1899	1901–02	137,120 00	
				357,451 00
L'Assomption Railway, Quebec	Chap. 10, 1886	1886–87	11,200 00	
				11,200 00
Leamington and St. Clair Railway	Chap. 59, 1885	1887–88	32,000 00	
	Chap. 24, 1887	1888–89	19,200 00	
				51,200 00
Maritime Coal and Railway Co.	Chap. 63, 1908	1908–09	3,200 00	
				3,200 00
Minudie Coal Co., Nova Scotia	Chap. 57, 1903	1907–08	18,544 00	
				18,544 00
Napierville Junction Railway	Chap. 43, 1906	1907–08	173,440 00	
				173,440 00
North Shore Railway Co., Beersville Coal and Railway Co.	Chap. 57, 1903	1904–05	20,736 00	
	Chap. 63, 1908	1908–09	6,880 00	
				27,616 00
Northern New Brunswick and Seaboard Railway Co.	Chap. 46, 1913	1912–13	86,528 00	
		1913–14	21,632 00	
				108,160 00

APPENDIX B—Concluded

CASH SUBSIDIES—Concluded

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
Other Railways—Conc.			$ cts.	$ cts.
Ottawa and New York Railway	Chap. 8, 1884	1897–98	33,600 00	
	Chap. 24, 1887	1898–99	138,784 00	
	Chap. 4, 1897	1900–01	90,000 00	
	Chap. 8, 1900			
				262,384 00
Phillipsburg, Junction Railway and Quarry Co.	Chap. 5, 1892	1893–94	18,688 00	
	Chap. 4, 1894	1894–95	2,912 00	
	Chap. 4, 1897	1899–1900	2,112 00	
	Chap. 7, 1899			
				23,712 00
Pontiac and Renfrew Railway	Chap. 3, 1889	1889–90	9,800 00	
		1890–91	3,800 00	
				13,600 00
Quebec, Montmorency and Charlevoix Railway	Chap. 3, 1889	1889–90	65,600 00	
	Chap. 2, 1893	1894–95	30,400 00	
				96,000 00
Schomberg and Aurora Railway	Chap. 8, 1900	1903–04	46,144 00	
	Chap. 7, 1901			
				46,144 00
St. Lawrence and Adirondack Railway	Chap. 2, 1890	1891–92	40,256 00	
	Chap. 5, 1892	1892–93	24,448 00	
	Chap. 4, 1897	1893–94	297 60	
		1897–98	84,480 00	
				149,481 60
St. Louis Richibucto Railway	Chap. 8, 1884	1885–86	22,400 00	
				22,400 00
Temiskaming and Northern Ontario Railway	Chap. 3, 1913	1913–14	2,134,080 00	
				2,134,080 00
Temiscouata Railway	Chap. 14, 1882	1887–88	249,684 00	
	Chap. 58, 1885	1888–89	163,216 00	
	Chap. 3, 1888	1889–90	74,300 00	
	Chap. 2, 1890	1890–91	82,770 00	
	Chap. 5, 1892	1891–92	54,830 00	
		1892–23	21,150 00	
				645,950 00
				7,760,385 26
Grand Total				(a)76,115,221 09

(a) Total Cash Subsidies charged to Consolidated Deficit Account.

APPENDIX C

Capital and Construction Expenditures

——	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—						
Intercolonial Railway System	B.N.A. Act	Prior to Confederation,	10,766,725 54			
	Appropriation Acts	1867–68	455,249 77			
	" "	1868–69	282.615 18			
	" "	1869–70	1,693,228 83			
	" "	1870–71	2,866,376 44			
	"	1871–72	5,131,141 51			
	" "	1872–73	5,019,239 70			
	" "	1873–74	3,614,898 81			
	" "	1874–75	3,426,099 55			
	" "	1875–76	1,108,321 59			
	" "	1876–77	1,318,352 19			
	" "	1877–78	408,816 74			
	" "	1878–79	226,639 19			
	" "	1879–80	2,048,014 60			
	" "	1880–81	608,732 80			
	" "	1881–82	585,568 79			
	" "	1882–83	1,616,632 96			
	" "	1883–84	2,689,689 49			
	" "	1884–85	1,247,006 45			
	" "	1885–86	680,356 34			
	" "	1886–87	923,730 07			
	" "	1887–88	1,712,983 29			
	" "	1888–89	2,613,294 03			
	" "	1889–90	1,969,844 70			
	" "	1890–91	950,080 98			
	" "	1891–92	316,783 96			
	" "	1892–93	296,890 33			
	" "	1893–94	437,533 78			
	" "	1894–95	327,034 51			
	" "	1895–96	260,395 54			
	" "	1896–97	149,112 52			
	" "	1897–98	252,756 80			
	" "	1898–99	1,081,929 94			
	" "	1999–1900	3,255,348 29			
	" "	1900–01	3,633,836 57			
	" "	1901–02	4,626,841 05			
	" "	1902–03	2,254,266 68			
	" "	1903–04	1,879,566 29			
	" "	1904–05	4,737,621 93			
	" "	1905–06	3,765,170 90			
	" "	1906–07	1,473,907 66			
	" "	1907–08	4,369,737 71			
	" "	1908–09	3,874,480 22			
	" "	1909–10	1,278,409 45			
	" "	1910–11	763,833 14			
	" "	1911–12	1,710,448 56			
	" "	1912–13	2,391,987 53			
	" "	1913–14	4,329,999 88			
	" "	1914–15	6,663,676 65			

	" "	1915–16	7,635,050 25				
	" "	1916–17	4,490,472 56				
		1925–26	.....	46,063 27			
		1928–29	.....	7,990,740 29			
		1929–30	.....	25,855 98			
	Appropriation Acts.....	1930–31	25,403 18	302,938 40			
	" "	1931–32	2,517 30	5,021 73			
		1933–34	.....	441,975 07			
		1935–36	.....	102,971 65			
		1936–37	.....	30 88			
		1937–38	.....	85,941 34			
		1941–41	.....	12,648 00			
		1941–42	.....	454,217 70			
		1942–43	.....	6,465 00			
		1934–44	.....	259,880 56			
	Appropriation Acts.....	1946–47	633 25				
	"	1947–48	108,909 69				
	Appropriation Acts.....	1948–49	220,202 97	14,135 95			
			120,578,398 63	*9,748,885 82*			
Prince Edward Island Railway.....	B.N.A. Act.....	Prior to Confed-eration.	3,114,735 11		110,829,512 81	*(a)* Schedule "K".	
	Appropriation Acts.....	1974–75	46,086 63				
	" "	1875–76	42,546 10				
	" "	1876–77	200,000 00				
	" "	1877–78	6,551 86				
	" "	1878–79	40,129 05				
	" "	1879–80	16,539 82				
	" "	1881–82	402 03				
	" "	1882–83	57,186 02				
	" "	1883–84	130,663 38				
	" "	1884–85	75,956 56				
	" "	1885–86	4,668 33				
	" "	1886–87	5,800 00				
	" "	1891–92	8,300 49				
	" "	1897–98	17,541 88				
	" "	1898–99	22,000 00				
	" "	1899–1900	53,546 02				
	" "	1900–01	280,173 93				
	" "	1901–02	475,997 94				
	" "	1902–03	829,414 18				
	" "	1903–04	698,877 47				
	" "	1904–05	591,412 65				
	" "	1905–06	496,124 89				
	" "	1906–07	91,210 52				
	" "	1907–08	390,961 83				
	" "	1908–09	561,206 90				
	" "	1909–10	206,396 97				
	" "	1910–11	94,320 56				
	" "	1911–12	128,041 91				
	" "	1912–13	103,001 03				
	" "	1913–14	129,574 95				
	" "	1914–15	570,530 70				
	" "	1915–16	1,350,472 73				
	" "	1916–17	609,751 71				
	" "	1921–22	97,000 00				
	" "	1923–24	196,417 63				
		1933–34	.....	448,592 07			
	.....	1934–35	.....	8,664 72			
		1935–36	.....	33,268 81			

APPENDIX C—Continued
Capital and Construction Expenditures—Continued

—	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
Canadian National Railway System, etc.—Con.			$ cts.	$ cts.	$ cts.	
Prince Edward Island Railway—*Concluded*		1941–42	.....	2,912,989 96		
		1943–44	.....	10,280 55		
			11,744,641 78	*3,413,796 11*		
					8,330,745 67	*(a)* Schedule "K".
National Transcontinental Railway	Appropriation Acts	1903–04	6,249 40			
	" "	1904–05	778,491 28			
	" "	1905–06	1,841,269 95			
	" "	1906–07	5,537,867 50			
	" "	1907–08	18,910,253 58			
	" "	1908–09	24,892,351 23			
	" "	1909–10	19,968,064 31			
	" "	1910–11	23,487,986 19			
	" "	1911–12	21,110,352 05			
	" "	1912–13	13,767,011 44			
	" "	1913–14	12,670,100 17			
	" "	1914–15	9,831,937 58			
	" "	1915–16	7,078,451 69			
	" "	1916–17	3,916,586 20			
		1917–18	.....	828,111 02		
	Appropriation Acts	1918–19	1,066,876 99			
	" "	1919–20	528,360 08			
	" "	1920–21	20,163 79			
		1924–25	.....	1,000 00		
		1929–30	.....	414 88		
	Appropriation Acts	1930–31	8,876 58			
		1931–32	.....	59,184 83		
		1934–35	.....	791,123 06		
		1935–36	.....	117,211 64		
		1938–39	.....	128,600 00		
		1941–42	.....	2,312,166 54		
			165,421,250 01	*4,237,816 97*		
					161,183,433 04	*(a)* Schedule "K".
Quebec Bridge	Appropriation Acts	1908–09	6,424,781 00			
		1909–10	.....	100,000 00		
	Appropriation Acts	1910–11	227,563 40			
	" "	1911–12	1,153,778 27			
	" "	1912–13	1,512,825 96			
	" "	1913–14	2,604,105 61			
	" "	1914–15	2,816,305 10			
	" "	1915–16	2,746,813 70			
	" "	1916–17	2,733,677 00			
	" "	1917–18	931,278 01			
	" "	1918–19	656,761 79			
		1919–20	.....	880 65		
		1922–23	.....	344 70		
			21,807,889 84	*101,225 35*		
					21,706,664 49	*(a)* Schedule "K".
International Railway, New Brunswick	Appropriation Acts	1914–15	1,300 00			
	" "	1915–16	2,637 47			
	" "	1916–17	3,724 98			
	" "	1919–20	2,673,714 90			
					2,681,377 35	*(a)* Schedule "K".

New Brunswick and Prince Edward Island Ry	Appropriation Acts	1915–16	224,211 28			
	" "	1916–17	46,579 38			
	" "	1918–19	30,121 23			
		1919–20	.....	3,540 00		
	Appropriation Acts	1927–28	63,418 77			
	" "	1940–41	750 00			
					361,540 66	*(a)* Schedule "K".
Quebec and Saguenay Railway	Appropriation Acts	1916–17	332,254 93			
	" "	1917–18	1,371,334 97			
	" "	1918–19	4,639,214 32			
	" "	1919–20	549,771 63			
	" "	1929–30	228,319 89			
					7,120,895 74	*(a)* Schedule "K".
Canadian Government Railways	Appropriation Acts	1917–18	31,628,544 88			
	" "	1918–19	10,158,422 29			
	" "	1919–20	22,307,365 79			
	" "	1920–21	6,221,774 31			
	" "	1921–22	1,239,605 47			
	" "	1922–23	1,313,022 36			
	" "	1923–24	21,785 90	116,620 66		
	" "	1924–25	61,441 80	36,000 00		
	" "	1925–26	6,627 64	36,000 00		
	" "	1926–27	4,438 05	36,000 00		
	" "	1927–28	9,653 09	36,000 00		
	" "	1928–29	178,591 15	6,547,592 88		
	" "	1929–30	84,243 27	95,069 28		
		1930–31	.....	257,105 62		
		1931–32	.....	23,947 80		
	Appropriation Acts	1932 33	110,207 52			
		1933–34	.....	11,091 42		
	Appropriation Acts	1934–35	70,000 00			
	Chapter 22, 1937	1937–38	1,006,527 61	1,596,235 99		
		1941–42	.....	777,043 46		
			74,422,851 13	*9,568,707 11*		
					64,853,544 02	*(a)* Schedule "K".
St. Martin's Railway	Appropriation Acts	1919–20	48,750 00			
	" "	1920–21	22,469 52			
	" "	1921–22	1,405 39			
					72,624 91	*(a)* Schedule "K".
York and Carlton Railway	Appropriation Acts	1919–20	13,500 00			
	" "	1921–22	7,476 16			
					20,976 16	*(a)* Schedule "K".
Salisbury and Albert Railway	Appropriation Acts	1920–21	84,390 41			
					84,390 41	*(a)* Schedule "K".
Lotbinerie and Megantic Railway	Appropriations Acts	1920–21	336,875 00			
					336,875 00	*(a)* Schedule "K".
Elgin and Havelock Railway	Appropriation Acts	1920–21	33,530 00			
					33,530 00	*(a)* Schedule "K".
Cape Breton Railway	Appropriation Acts	1920–21	103,753 42			
	" "	1921–22	767 12			
					104,520 54	*(a)* Schedule "K".
Caraquet and Gulf Shore Railway	Appropriation Acts	1920–21	150,000 00			
	" "	1922–23	59,950 00			
					209,950 00	*(a)* Schedule "K".
					377,930,580 80	

APPENDIX C—Continued

Capital and Construction Expenditures—Continued

—	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian Pacific Railway Company and Other Companies now comprised in that System—						
Canadian Pacific Railway	Appropriation Acts	1871–72	489,428 16			
	" "	1872-73	561,818 44			
	" "	1873–74	310,224 88			
	" "	1874–75	1,546,241 67			
	" "	1875–76	3,346,567 06			
	" "	1876–77	1,721,298 29			
	" "	1877–78	2,228,373 13			
	" "	1878–79	2,240,285 47			
	" "	1879 80	4,044,522 72			
	" "	1880–81	4,968,503 93			
	" "	1881–82	4,589,075 79			
	" "	1882–83	10,052,502 71	18,702 67		
	" "	1883–84	11,217,262 27	24,540 25		
	" "	1884–85	9,900,281 53			
	" "	1885–86	3,672,584 81			
	" "	1886–87	915,057 49			
	" "	1887–88	52,098 65			
	" "	1888–89	86,716 07			
	" "	1889–90	40,980 54			
	" "	1890–91	37,367 00			
	" "	1891–92	66,211 39			
	" "	1892–93	413,836 49			
	" "	1893–94	146,539 87			
	" "	1894–95	49,209 77			
	" "	1895–96	65,669 49			
	" "	1896–97	14,054 50			
	" "	1897–98	692 17			
	" "	1898–99	8,418 53			
	" "	1899–1900	236 11			
	" "	1900–01	8,978 87			
	" "	1901–02	448 70			
	" "	1903–04	33,076 39			
	" "	1907–08	600 00			
	" "	1908–09	937 77			
	" "	1910–11	2,918 35			
	" "	1922–23	248 72			
	" "	1925–26	1,339 44			
	" "	1927–28	71 00			
			62,834,678 17	*43,242 92*		
					62,791,435 25	Schedule "L".
Digby and Annapolis Railway	Appropriation Acts	1888–89	9,847 27			
	" "	1889–90	381,942 75			
	" "	1890–91	196,869 36			
	" "	1891–92	26,129 89			
	" "	1892–93	2,190 62			
	" "	1893–94	1,675 35			
	" "	1984–95	570 56			
	" "	1896–97	41,457 29			
					660,683 09	*(a)* Schedule "K".
					63,452,118 34	

Other Railways—						
Hudson Bay Railway, Fort Nelson and Churchill Terminals	Appropriation Acts	1908–09	92,427 83			
	" "	1909–10	53,042 63			
	" "	1910–11	184,149 81			
	" "	1911–12	159,632 00			
	" "	1912–13	1,099,063 15			
	" "	1913–14	4,498,717 25			
	" "	1914–15	4,773,743 99			
	" "	1915–16	4,887,131 77			
	" "	1916–17	2,604,279 94			
	" "	1917–18	1,879,699 00			
	" "	1918–19	562,557 80			
		1919–20	.....	235,608 48		
	Appropriation Acts	1920–21	30,036 19			
	" "	1921–22	34,769 87			
	" "	1922–23	27,802 56			
	" "	1923–24	208,665 17	792 89		
	" "	1924–25	17,161 28	141,314 94		
		1925–26	.....	2,484 07		
	Appropriation Acts	1926–27	2,825,454 40	1,548 80		
	" "	1927–28	3,883,026 16	328,523 05		
	" "	1928–29	6,271,257 43	190,305 06		
	" "	1929–30	6,560,947 70	88,732 89		
	" "	1930–31	4,168,573 74	28,884 46		
	" "	1931–32	5,282,394 01	45,726 23		
	" "	1932–33	1,658,811 95	23,416 87		
	" "	1933–34	754,193 73	198,788 66		
	" "	1934–35	450,897 98	18,869 90		
	" "	1935–36	286,887 06	7,107 37		
	" "	1936–37	203,035 22	3,973 06		
	Appropriation Acts & Chapter 22, 1937	1937–38	528,980 27	*(b)* 13,272,436 67		
	Appropriation Acts	1938–39	24,820 57	4,469 64		
	" "	1939–40	22,569 92	20,600 88		
	" "	1940–41	6,070 68	4,460 90		
	" "	1941–42	4,517 18	14,656 15		
	" "	1942–43	37,555 45	26,466 55		
	" "	1943–44	59,882 47	.....		
	" "	1944–45	6,457 60	37 50		
	" "	1945–46	17,816 34	.....		
	" "	1946–47	12,774 83	.....		
	Appropriation Acts	1947–48	.....	17,244 54		
	Appropriation Acts	1948–49	4,705 39	.....		
			54,184,510 32	*14,676,449 56*		
Residue of Cost of Steamer *Sheba*—Hudson Bay Railway	Appropriation Acts	1928–29	78,610 58		39,508,060 76 78,610 58	*(a)* Schedule "K". *(a)* Schedule "K".
Prince Edward Island Car Ferry and Terminals	Appropriation Acts	1930–31	2,757,105 62			
	" "	1931–32	1,091,295 73			
		1932–33	.....	132,591 78		
	Appropriation Acts	1938–39	1,528 05			
	" "	1941–42	5,371,280 15	3,717,337 62		
	" "	1945–46	250,000 00			
	" "	1946–47	442,026 48			
	" "	1947–48	2,635,320 01			
	" "	1948–49	2,689,084 39			
Residue of capital cost of SS *Charlottetown*	Appropriation Acts		1,194,145 44	.....	11,387,711 03 1,194,145 44	*(a)* Schedule "K". *(a)* Schedule "K".
Construction of new car ferry	" "	1943–44	632,500 00			
	" "	1944–45	623,181 32			
	" "	1945–46	2,045,424 69			

APPENDIX C—Concluded

Capital and Construction Expenditures—Concluded

—	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
Other Railways—Conc.			$ cts.	$ cts.	$ cts.	
Construction of new car ferry—*concluded*	Appropriation Acts	1946-47	2,198,715 56			
	" "	1947-48	1,065,000 00			
	" "	1948-49	467,898 90		7,032,720 47	*(a)* Schedule "K".
Residue of Capital Cost of Steamers *Drummond* and *McKee*—Canadian Government Railways	Appropriation Acts	1928-29	851,853 24		851,853 24	*(a)* Schedule "K".
Canada Central Railway—Peace River Bridge	Chapter 52, 1918	1928-29	175,000 00		175,000 00	*(a)* Schedule "K".
North Railway	O.C. 2948, 1914	1941-15	250,000 00		250,000 00	*(a)* Schedule "K".
					60,478,101 52	
Grand Total					501,860,800 66	

(a) These amounts appear in Net Debt—Public Works, Railways.
(b) $13,172,687.28 of this amount transferred to National Harbours Board *re* Churchill Terminal.

APPENDIX D

Deficits and Operating Expenditures

—	Authority	Date	Surplus	Deficit or Expenditure	Net Amount to meet losses in operation	Shown in Public Accounts
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—			$ cts.	$ cts.	$ cts.	
Intercolonial Railway System		1867-68	54,018 32			
		1868-69	52,564 20			
		1869-70	26,345 10			
		1870-71	101,130 33			
		1871-72	53,711 74			
	Appropriation Acts	1872-73		308,434 34		
	" "	1873-74		953,745 07		
	" "	1874-75		652,676 51		
	" "	1875-76		399,120 27		
	" "	1876-77		507,228 20		
	" "	1877-78		432,326 78		
	" "	1878-79		716,083 53		
	" "	1879-80		87,646 25		
	" "	1880-81		2,496 77		
		1881-82	19,723 48			
		1882-83	11,557 79			
	Appropriation Acts	1883-84		92 53		
	" "	1884-85		72,848 51		
	" "	1885-86		129,477 17		
	" "	1886-87		262,967 44		
	" "	1887-88		382,236 46		
	" "	1888-89		269,331 15		

	Appropriation Acts	1889–90		536,259 45		
	" "	1890–91		683,643 14		
	" "	1891–92		479,940 57		
		1892–93	37,599 30			
		1893–94	21,168 67			
		1894–95	14,854 61			
	Appropriation Acts	1895–96		35,102 15		
	" "	1896–97		42,128 45		
	" "	1897–98		190,933 65		
		1898–99	92,246 17			
		1899–1900	155,127 04			
	Appropriation Acts	1900–01		457,787 54		
		1901–02	130,048 93			
		1902–03	152,587 31			
	Appropriation Acts	1903–04		871,596 81		
	" "	1904–05		1,702,128 41		
		1905–06	93,882 07			
		1906–07	248,067 66			
		1907–08	34,668 73			
	Appropriation Acts	1908–09		781,155 31		
		1909–10	660,268 74			
		1910–11	299,062 56			
		1911–12	42,072 55			
		1912–13	42,776 08			
		1913–14	46,330 54			
		1914–15	11,686 36			
		1915–16	1,517,295 57			
		1916–17	1,114,029 11			
	Appropriation Acts	1917–18		3,247 41		
			5,032,822 96	*10,960,633 87*		
Prince Edward Island Railway	Appropriation Acts	1873–74		750 00	5,927,810 91	Consolidated Deficit Account
	" "	1874–75		24,850 63		
	" "	1875–76		101,869 47		
	" "	1876–77		97,930 33		
	" "	1877–78		85,699 89		
	" "	1878–79		97,457 21		
	" "	1879–80		50,789 44		
	" "	1880–81		71,991 45		
	" "	1881–82		90,992 43		
	" "	1882–83		106,637 99		
	" "	1883–84		91,924 01		
	" "	1884–85		52,618 95		
	" "	1885–86		61,159 98		
	" "	1886–87		48,934 08		
	" "	1887–88		71,276 33		
	" "	1888–89		76,189 88		
	" "	1889–90		105,514 07		
	" "	1890–91		83,732 03		
	" "	1891–92		132,263 69		
	" "	1892–93		63,731 75		
	" "	1893–94		66,896 70		
	" "	1894–95		84,710 94		
	" "	1895–96		78,662 02		
	" "	1896–97		87,046 77		
	" "	1897–98		72,468 13		
	" "	1898–99		53,040 98		
	" "	1899–1900		46,193 08		
	" "	1900–01		67,882 76		

APPENDIX D—Concluded

DEFICITS AND OPERATING EXPENDITURES—*Concluded*

—	Authority	Date	Surplus	Deficit or Expenditure	Net Amount to meet losses in operation	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System, etc.—Conc.						
Prince Edward Island Railway—*Concluded*						
	Appropriation Acts	1901–02		72,150 87		
	" "	1902–03		41,923 58		
	" "	1903–04		101,305 41		
	" "	1904–05		153,133 83		
	" "	1905–06		36,982 59		
	" "	1906–07		67,713 53		
	" "	1907–08		95,367 96		
	" "	1908–09		89,010 78		
	" "	1909–10		108,208 99		
	" "	1910–11		86,684 45		
	" "	1911–12		82,759 52		
	" "	1912–13		100,498 27		
	" "	1913–14		161,798 63		
	" "	1914–15		182,731 53		
	" "	1915–16		154,093 80		
	" "	1916–17		203,807 33		
					3,811,386 06	Consolidated Deficit Account.
National Transcontinental Railway	Appropriation Acts	1913–14		49,439 99		
	" "	1914–15		86,313 70		
	" "	1915–16		652,141 36		
	" "	1916–17		1,890,371 21		
					2,678,266 26	" "
New Brunswick and Prince Edward Island Railway	Appropriation Acts	1914–15		18,522 72		
	" "	1915–16		36,616 59		
	" "	1916–17		39,694 47		
					94,833 78	" "
International Railway, New Brunswick	Appropriation Acts	1914–15		46,237 43		
	" "	1915–16		102,027 89		
	" "	1916–17		138,428 59		
					286,693 91	" "
Saint John and Quebec Railway	Appropriation Acts	1914–15		2,977 51		
	" "	1915–16		35,991 93		
	" "	1916–17		27,540 80		
	" "	1917–18		145,282 87		
	" "	1918–19		130,937 09		
	" "	1919–20		246,673 70		
	" "	1920–21		272,398 90		
					861,802 80	" "
Canadian Government Railways	Appropriation Acts	1917–18		6,079,722 03		
	" "	1918–19		5,791,138 14		
	" "	1919–20		6,545,974 80		
	" "	1920–21		6,682,222 50		
	" "	1921–22		6,326,800 47		
	" "	1922–23		5,695,669 05		
	Chapter 22, 1937	1937–38		573,177 05		
					37,694,704 04	" "

Canadian National Railways—Eastern Lines	Appropriation Acts	1927–28		2,117,936 42		
	" "	1928–29		4,418,644 50		
	" "	1929–30		4,308,357 01		
	" "	1930–31		6,712,238 79		
	" "	1931–32		6,631,856 00		
	" "	1932–33		8,716,751 06		
	" "	1933–34		6,691,569 36		
Canadian National Railways	Appropriation Acts	1932–33		53,422,661 67	39,597,353 14	" "
	" "	1933–34		52,263,819 05		
	" "	1934–35		48,407,900 70		
	" "	1935–36		47,421,464 80		
	" "	1936–37		43,303,393 82		
	" "	1937–38		42,345,867 99		
	" "	1938–39		54,314,195 97		
	" "	1939–40		40,095,519 58		
	" "	1940–41		16,965,044 18		
	" "	1946–47		8,961,570 49		
	" "	1947–48		15,885,194 28		
	" "	1948–49		33,532,741 12	456,919,373 65	" "
Canadian Pacific Railway Company and Other Companies now comprised in that System—					547,872,224 55	
Canadian Pacific Railway—Pembina Branch		1879–80	29,483 68			
		1880–81	57,131 11			
		1881–82	13,580 28			
	Appropriation Acts	1882–83		266 09		
	" "	1883–84		327 02		
	" "	1885–86		89 02		
	" "	1886–87		1,002 81		
			100,195 07	*1,684 94*	−98,510 13	" "
					(a) −98,510 13	
Other Railways—						
Hudson Bay Railway	Appropriation Acts	1935–36		239,702 75		
	" "	1936–37		252,854 51		
	Appropriation Acts and Chapter 22, 1937	1937–38		567,256 97		
	Appropriation Acts	1938–39		285,035 01		
	" "	1939–40		330,382 06		
	" "	1940–41		417,558 50		
	" "	1941–42		459,859 28		
		1942–43	112,120 75			
	Appropriation Acts	1943–44		347,872 90		
	" "	1944–45		564,940 02		
	" "	1945–46		499,669 20		
	" "	1946–47		466,895 99		
	" "	1947–48		266,363 92		
	" "	1948–49		399,563 98	4,985,834 34	
Grand Total					552,759,548 76	

(a) Net surplus.

APPENDIX E

Loans for Capital Expenditures, Deficits and to Assure Dividends During Construction

—	Authority	Date of Loan	Amount Loaned	Amount Repaid Written Off or Transferred	Date of Repayment, Write off or Transfer	Amount Unpaid March 31, 1949
			$ cts.	$ cts.		$ cts.
Canadian National Railway System including Predecessor Companies—						
Canadian Northern Railway—						
Loan Account, 1914	Chapter 4, 1915	1914–15	10,000,000 00			
Loan Account, 1916	Chapter 29, 1916	1916–17	15,000,000 00			
Ontario Interest Account	Chapter 6, 1911	1916 to 1919	2,396,099 68			
Interest Account	Chapter 20, 1914	1916 to 1919	5,294,000 02			
Loan Account, 1917	Chapter 24, 1917	1917–18	25,000,000 00			
Loan on Account of Interest and Equipment	Appropriation Act 1, 1918	1918–19	25,000,000 00			
Loan under War Measures Act	War Measures Act, 1918	1918 to 1923	15,681,021 03	13,793,199 87	1919 to 1923	
Purchase of Railway Equipment	Chapter 38, 1918	1918 to 1923	75,946,838 44	19,020,837 62	1918 to 1930	
Loan under Authority, Vote 108	Appropriation Act 4, 1919	1919–20	35,000,000 00			
Loan under Authority, Vote 127	Appropriation Act 4, 1920	1920–21	48,611,077 00			
Loan under Authority, Vote 126	Appropriation Act 2, 1921	1921–22	71,916,304 55	27,496,498 13	1921 to 1924	
Loan under Authority, Vote 136	Appropriation Act 1, 1922	1922–23	42,800,000 00			
Grand Trunk Railway—						
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway	Chapter 23, 1913	1925–26	15,000,000 00			
Temporary Loan		1918–19	593,733 33	593,733 33	1921–22	
Temporary Loan	O.C. Sept., 1919	1919–20	554,800 00	554,800 00	1921–22	
Interest Account		1920 to 1923	536,855 04	536,855 04	1922–23	
Loan under Authority, Vote 478	Appropriation Act 4, 1920	1920–21	26,469,867 56	1,469,867 56	1922–23	
Loan under Authority, Vote 126	Appropriation Act 2, 1921	1921–22	56,442,855 80	1,149,420 62	1922–23	
Loan under Authority, Vote 137	Appropriation Act 1, 1922	1922–23	23,288,747 15			
Grand Trunk Pacific Railway—						
Prairie Section Loan Account	Chapter 19, 1909	1909–10	10,000,000 00	10,000,000 00	1921–22	
Three per cent Mortgage Bonds	Chapter 24, 1913	1912 to 1915	33,093,333 23	(a) 45,333 23	1930–31	
Loan Account, 1913	Chapter 23, 1913	1913 to 1915	15,000,000 00	15,000,000 00	1924–25	
Loan Account, 1914	Chapter 4, 1915	1914–15	6,000,000 00			
Interest Account	Appropriation Act 2, 1916	1916–17	7,081,783 45			
Loan Account	Appropriation Act 4, 1917	1917–18	5,038,053 72			
Loan Account	Appropriation Act, 1918	1918–19	7,471,399 93			
Interest Account—Guaranteed by Government of Canada	Acts of 1905 and 1914	1918 to 1923	8,704,662 65			
Receiver Account	O.C. Mar. 26, 1919, PC. 635	1918 to 1923	45,764,162 35			
Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan		1922–23	2,969,585 18	71,048 20	1923–24	
Canadian National Railways—						
Loan Account	Appropriation Act, 1923	1923–24	24,550,000 00			
Loan Account	Appropriation Act, 1924	1924–25	10,000,000 00			
Loan Account	Appropriation Act, 1925	1925–26	10,000,000 00			

Loan Account	Appropriation Act, 1926	1926–27	10,000,000 00			
Loan Account	Appropriation Act, 1929	1929–30	2,932,652 91			
Loan Account	Chapters 22 & 23, 1931	1931–32	41,121,216 41			
Total			735,259,049 43	89,731,593 60		
Less adjustments	Chapter 22, 1937		(*b*) 1,666,897 57			
Amount written off	Chapter 22, 1937			(*c*)265,342,423 24	1937 to 1948	
			733,592,151 86	355,074,016 84		(*d*)378,518,135 02
Canadian Pacific Railway Company and other Companies now comprised in that System—						
Canadian Pacific Railway—						
Main Line Construction Loan	Chapter 1, 1884	1883 to 1886	21,650,700 00	21,650,700 00	1885–86	
Loan to assure dividends during construction	Chapter 1, 1884	1883–84	7,380,912 00	(*e*) 7,380,912 00	1885–86	
Saint John Bridge and Railway Extension Company Loan	Chapter 26, 1883	1883 to 1886	433,900 00			433,900 00
			29,465,512 00	(*f*) 29,031,612 00		(*g*) 433,900 00
Grand Totals			763,057,663 86	384,105,628 84		378,952,035 02

(a) Difference between conversion of pound sterling at $4.86\frac{2}{3}$ and at $4.86 charged to Consolidated Deficit Account of Canada.

(b) Adjustments to loans under authority of the Canadian National Railways Capital Revision Act of 1937—capital expenditures on wharves ($1,006,527.61) transferred to Department of Public Works and expenditures on account of the Hudson Bay Railway ($660,369.96) transferred to the Department of Transport.

(c) This amount represents losses in operation of $373,823,120.38; losses amounting to $21,652,044.64 during years 1937 to 1947 due to Capital abandonments in respect of which the Government has not made cash reimbursements to the railway and net capital loss of $1,474,971.24 on sale of S.S. *Prince David* and S.S. *Prince Robert* less the capital gain of $19,105,651.38 on repatriation of Canadian National Railway securities and increase in Dominion's Equity in Canadian National Railways due to surplus earnings of the system for the calendar years 1941 to 1945—$112,502,061.64.

(d) Value of 5,000,000 shares of no par value capital stock of the Canadian National Railways Securities Trust now held by the Government—Appears in Net Debt—Canadian National Railways Securities Trust Stock.

(e) Of this amount $2,853,912 was originally due February 1, 1884, and $4,527,000 on November 7, 1888. Later, the aggregate of these two amounts, $7,380,912 was consolidated with the construction loan of $21,650,700; the security was rearranged and the whole was made payable on May 1, 1891. All of this liability was discharged by July 1, 1886.

(f) The Canadian Pacific Railway in partial payment of these loans relinquished 6,793,014 acres of a land grant valued at $1.50 per acre, amounting to $10,189,521.33. This amount included interest of $308,609.33 the balance being applied against the loans.

(g) Amount in aid of construction now shown in the Balance Sheet of the Public Accounts of Canada under assets, Other Loans and Investments—Miscellaneous, Schedule "I".

APPENDIX F

LOANS FOR BETTERMENT OF AND REPAIRS TO RAILWAY EQUIPMENT

—	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Repayment	Amount Unpaid	Shown in Public Accounts
			$ cts.	$ cts.		$ cts.	
Canadian National Railway System—							
Loan to enable the Company to finance the work of betterment of and repairs to railway equipment—Repayable in six equal semi-annual instalments.	Chapter 34, 1935..	1935-36	1,183,592 65	394,530 88 394,530 88 394,530 89	1936-37 1937-38 1938-39		
			1,183,592 65	1,183,592 65			
Canadian Pacific Railway Company—							
Loans to enable the Company to finance the work of betterment of and repairs to railway equipment in its own shops July 1, 1935 to December 31, 1935—Repayable in twelve annual instalments of $100,000 begining January 1, 1938 and final instalment of $70,000 on January 1, 1950. Interest free for first two years, thereafter at 4% per annum.	Chapter 34, 1935..	1935-36	1,270,000 00	100,000 00 100,000 00 100,000 00 100,000 00 870,000 00	1937-38 1938-39 1939-40 1940-41 1941-42		
			1,270,000 00	1,270,000 00			
Grand Totals.....	.....	.....	2,453,592 65	2,453,592 65			

APPENDIX G

RAILWAY EQUIPMENT PURCHASED AND SOLD TO THE RAILWAY UNDER HIRE-PURCHASE AGREEMENTS

—	Authority	Date of Purchase	Amount Purchased	Amount Repaid	Date of Repayment	Amount Owing by Railway	Shown in Public Accounts
			$ cts.	$ cts.		$ cts.	
Canadian National Railway System—							
Purchase of railway equipment by the Government of Canada which in turn is sold to the Railway under a hire-purchase agreement—Interest free for first two years, thereafter at 3% per annum.....	Chapter 34, 1935, and the Supplementary Estimates of 1936-37..	1935-36	3,884,489 20				
		1936-37	2,838,760 81				
			6,723,250 01	5,688,903 77	1938 to 49	1,034,346 24	*(a)* Schedule "E".

Interest at 3½% per annum	Chapter 206, R.S. 1927	1939-40	6,188,833 92				
	Chapter 3, 1940	1940-41	8,690,690 86				
			14,879,524 78	14,879,524 78	1942 to 47		
Interest at 3½% per annum	Chapter 11, 1941	1941-42	1,027,425 52				
	Chapter 21, 1942	1942-43	16,416,838 42				
	Chapter 32, 1943	1943-44	3,295,250 46				
			20,739,514 40	20,739,514 40	1942 to 47		
Interest at 2¾% per annum	Chapter 32, 1943	1943-44	17,366,502 60				
		1944-45	6,058,497 57				
			23,425,000 17	7,808,333 40	1942 to 49	15,616,666 77	*(a)* Schedule "E".
Interest at 2½% per annum	Chapter 16, 1944	1944-45	13,030,925 03	3,474,913 36	1946 to 49	9,556,011 67	*(a)* Schedule "E".
Interest at 2¼% per annum	Chapter 16, 1944	1944-45	1,675,000 00				
	Chapters 3 and 37, 1945	1945-46	11,399,341 48				
			13,074,341 48	2,614,868 28	1948 to 49	10,459,473 20	*(a)* Schedule "E".
			91,872,555 87	55,206,057 99		36,666,497 88	
Canadian Pacific Railway Company—							
Purchase of railway equipment by the Government of Canada which in turn is sold to the Railway under a Hire-purchase agreement—							
Interest free for first two years, thereafter at 3% per annum	Chapter 34, 1935, and the Supplementary Estimates of 1936-37 and 1937-38	1935-36	3,359,211 64				
		1936-37	2,281,288 36				
		1937-38	89,500 00				
			5,730,000 00	5,730,000 00	1938 to 43		
Interest at 3½% per annum	Chapter 206, R.S. 1927	1939-40	2,903,907 51				
	Chapter 3, 1940	1940-41	7,047,582 13				
			9,951,489 64	9,951,489 64	1942 to 43		
			15,681,489 64	15,681,489 64			
Grand Totals			107,554,045 51	70,887,547 63		36,666,497 88	

(a) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railways.

APPENDIX H

TEMPORARY LOANS AND ADVANCES INCLUDING LOANS MADE IN CONNECTION WITH GOVERNMENT'S RELIEF PROGRAM

—	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Repayment	Amount Unpaid March 31, 1949	Shown in Public Accounts
Canadian National Railway System—			$ cts.	$ cts.		$ cts.	
Loans and Advances	Chapter 76, 1926-27; Chapters 11 and 54, 1928.	1928–29	50,648,109 60	50,648,109 60	1928–29		
Loans and Advances	Chapter 64, 1929; Chapter 2, 1930.	1929–30	45,060,541 78	24,000,000 00	1929–30		
Loans	Chapter 2, 1930	1930–31	38,600,000 00	59,660,541 78	1930–31		
Loans and Advances	Chapter 25, 1932. Chapter 34, 1933.	1932–33	69,200,000 00	54,522,661 67	1932–33		
Loans and Advances	Chapter 34, 1933; Chapter 28, 1934.	1933–34	57,042,438 27	54,414,337 17	1933–34		
Loans and Advances	Chapter 28, 1934	1934–35	85,559,093 50	68,980,119 52	1934–35		
Loans and Advances	Chapter 28, 1934; Chapters 3 and 17, 1935.	1935–36	141,759,255 64	139,253,464 80	1935–36		
Loans and Advances	Chapter 3, 1935; Chapter 27, 1936.	1936–37	42,044,88611	37,077,380 36	1936–37		
Loans and Advances	Chapter 26, 1936; Chapters 6 and 15, 1937.	1937–38	25,578,469 93	52,612,825 33	1937–38		
Loans and Advances	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1938–39	83,965,238 25	79,729,616 80	1938–39		
Loans and Advances	Chapter 26, 1936, Chapters 15 and 22, 1938, Chapter 38, 1939.	1939–40	22,978,856 33	1,500,000 00	1939–40		
Loans and Advances	Chapters 3 and 24, 1940	1940–41	105,573,445 90	.....	.....		
Loans and Advances	Chapter 22, 1938; Chapter 24, 1940; Chapters 11 and 12, 1941. Chapter 8, 1942.	1941–42	259,587,908 68	7,866,326 74	1941–42		
Loans and Advances	Chapter 43, 1937; Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8, 21 and 22, 1942.	1942–43	156,041,194 58	28,409,586 03	1942–43		
Loans and Advances	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942.	1943–44	21,125,402 99	42,802,477 09	1943–44		
Loans and Advances	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942; Chapter 9, 1944.	1944–45	93,186,781 58	25,889,768 58	1944–45		
Loans and Advances	Chapter 24, 1940; Chapters 8 and 22, 1942;	1945–46	65,831,493 62	28,294,867 97	1945–46		

	Chapter 9, 1944; Chapter 43, 1947.						
Loans and Advances	Chapter 24, 1940; Chapter 12, 1941. Chapters 8 and 22, 1942; Chapter 9, 1944. Chapter 31, 1945	1946–47	27,605,409 84	17,795,564 47	1946–47		
Loans and Advances	Chapter 8, 1942; Chapter 9, 1944; Chapter 31, 1945; Chapters 29 and 30, 1947.	1947–48	101,539,057 72	16,002,499 99	1947–48		
Loans and Advances	Chaps 8 and 22 1942; Chapter 30 1947; Chapter 37 1948.	1948–49	63,139,600 33	55,253,141 79	1948–49	*(a)*711,353,894 96	*(b)* Schedule "M".
			(c) 1,556,067,184 65	*(c)*844,713,289 69		711,353,894 96	
Canadian Pacific Railway Company—							
Temporary Loan	P.C. 1150 May 23, 1882	1881–82	500,000 00	500,000 00	1881–82		
Temporary Loans	Chapter 57, 1885	1885–86	5,000,000 00	5,000,000 00	1885–86		
Loan to keep workmen employed November 17, 1931 to December 31, 1931—Repayable on demand without interest when Company resumes dividends at more than 5% per annum.	The Unemployment and Farm Relief Act of 1931 and the Unemployment and Farm Relief Continuance Act of 1932.	1932–33	1,447,222 71			1,447,222 71	*(d)* Schedule "L".
Loan to keep workmen employed November 23, 1932 to December 20, 1932 and January 9, 1933 to January 17, 1933—Repayable on demand without interest before any dividends are declared or paid on the Company's common stock.	Relief Act of 1932	1933–34	1,000,000 00	1,000,000 00	1943–44		
Loan to enable the Company to defray expenditures necessitated by the employment of unemployed men during the summer of 1936—Repayable in equal instalments over a period of five years with interest at 2½% per annum.	Appropriation Acts	1936–37	554,700 00	110,940 00	1937–38		
				110,940 00	1938–39		
				110,940 00	1939–40		
				110,940 00	1940–41		
				110,940 00	1941–42		
			8,501,922 71	7,054,700 00		1,447,222 71	
Grand Totals			1,564,569,107 36	851,767,989 69		712,801,117 67	

(a) This amount appears in the Public Accounts of Canada in Schedule "C" to the Balance Sheet, as follows:—

Advances, Refunding Act, 1938	$ 76,890,029 45
Advances, Refunding Act, 1944	161,956,308 19
Advances, Refunding Act, 1947	37,259,549 34
Advances, Redemption of Grand Trunk Railway 4% Perpetual Consolidated Debenture Stock	108,157,889 61
Advances, Financing and Guarantee Act, 1941, Purchase of securities	8,589,610 90
Advances, Financing and Guarantee Act, 1942, Purchase of Securities	18,276,036 27
Advances, Financing and Guarantee Act, 1947	5,886,566 33
Advances, Financing and Guarantee Act, 1948	6,629,116 36
Advances, War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities	256,415,765 80
Advances, Trans-Canada Air Lines Act—Purchase of Capital Stock	19,043,022 71
Advances, pending deficit Appropriation	12,250,000 00
	$ 711,353,894 96

(b) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railways.

(c) These amounts include deficits of the Canadian National Railways for the calendar years 1932 to 1935 and 1947 to 1948 amounting to $251,933,781.62 which were carried as loans until the close of each fiscal year and were then charged to expenditure, as shown in Appendix "D" under Canadian National Railways. Deficits and Operating Expenditures.

(d) This amount appears in Net Debt—Miscellaneous Non-Active Accounts.

APPENDIX I

STOCK PURCHASED

—	Authority	Date of Purchase	Amount Purchased	Value as at March 31, 1949
Canadian National Railway System including Predecessor Companies—			$ cts.	$ cts.
Canadian Northern Railway— Purchase of Capital Stock	Chapter 24, 1917...	1918 to 1920	10,000,000 00	*(a)* 18,000,000 00

(a) This amount represents the initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company which were received in exchange for 180,000 shares of the capital stock of the Canadian Northern Railway Company having a par value of $18,000,000 as provided for by the Canadian National Railways Capital Revision Act of 1937. The $18,000,000 appears in Schedule "L"—Miscellaneous Non-Active Accounts—Canadian National Railway Stock.

APPENDIX J

LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY THE GOVERNMENT OF CANADA

—	Authority	Date of Issue	Amount Guaranteed	Date Due	Amount Discharged	Date Discharged	Amount Undischarged in hands of Public
			$ cts.		$ cts.		$ cts.
Canadian National Railway System including Predecessor Companies-							
Quebec Bridge and Railway Company 3% 50 year bonds.....	Chapter 54, 1903....	1903	6,678,200 00	1953	6,678,200 00	1908	
Canadian Northern Railway Company 3% First Mortgage Debenture Stock, £1,923,287.	Chapter 7, 1903.....	1903	9,359,996 72	1953	*(g)* 8,197,228 39	1942 to 46	1,162,768 33
Grand Trunk Pacific Railway Company 3% First Mortgage Bonds, £14,400,000 at $4.86.	Chapters 71 and 122, 1903; Chapters 24 and 80, 1904; Chapter 98, 1905, and Grand Trunk Pacific Bond Purchase Act, 1913.	1905 to 1913	68,040,000 00	1962	*(a)* 33,048,000 00 *(g)* 8,526,870 00	1912 to 1915 1943	26,465,130 00
Canadian Northern Railway Company 3½% First Mortgage Debenture Stock £1,622,586-19-9.	Chapter 57, 1899; Chapter 97, 1903; Chapter 71, 1907; Chapters 11 and 92, 1908; Chapter 5, 1909 and Chapter 37, 1906. R.S.	1908	7,896,590 00	1958	*(b)* 54 06 *(g)* 2,260,029 12	..... 1942 to 46	5,636,506 82
Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £647,260-5-6.	Chapter 6, 1910 and Chapter 37, 1906, R.S.	1910	3,150,000 00	1960	*(b)* 1 34 *(g)* 2,599,272 06	..... 1942 to 48	550,726 60
Canadian Northern Ontario Railway Company, 3½%, First Mortgage Debenture Stock, £7,350,000.	Chapter 6, 1911 and Chapter 37, 1906, R.S.	1911	35,770,000 00	1961	*(c)* 1,540,003 13 *(g)* 30,632,479 00	1915 1942 to 49	3,597,517 87
Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £733,561-12-10.	Chapter 7, 1912 and Chapter 37, 1906, R.S.	1912	3,569,999 98	1962	*(d)* 3,569,996 86 *(b)* 3 12	1916	
Canadian Northern Railway Company 4% Debenture Stock..	Chapter 20, 1914....	1914	44,866,666 66	1934	*(e)* 44,866,666 66	Various	
Grand Trunk Pacific Railway Company 4% Sterling Bonds, £3,280,000 at $4.86.	Chapter 34, 1914....	1914	15,940,800 00	1962	*(f)* 7,499,952 00 *(g)* 441,774 00	1918 to 1919 1943	7,999,074 00
Canadian Northern Railway Company 5% Secured Notes....	Chapter 11, 1918....	1918	9,733,333 33	1921	9,733,333 33	1921	
Canadian Northern Railway Company 5% Secured Notes....	Chapter 11 1918....	1918	8,030,000 00	1921	8,030,000 00	1921	

Canadian Northern Railway Company 5% Notes, £1,049,800	Chapter 11, 1918....	1919	5,109,026 66	1922		5,109,026 66	1922	
Canadian Northern Railway Company 5½% Gold Notes.....	Chapter 11, 1918....	1919	6,000,000 00	1922		6,000,000 00	1922	
Canadian Northern Railway Company 5½% Gold Notes.....	Chapter 11, 1918....	1919	6,000,000 00	1924		6,000,000 00	1924	
Canadian Northern Railway Company 7% Sinking Fund Gold Debenture Bonds.	Chapter 11, 1918....	1920	25,000,000 00	1940		25,000,000 00	1921 to 1935	
Grand Trunk Railway Company 7% Sinking Fund Gold Debenture Bonds.	Chapter 73, 1920....	1920	25,000,000 00	1940		25,000,000 00	1921 to 1935	
Canadian Northern Railway Company 6½% Sinking Fund Gold Debenture Bonds.	Chapter 11, 1918 and Chapter 199, 1921.	1921	25,000,000 00	1946		1,103,000 00	1931 to 1940	
					(g)	145,000 00	1942 to 45	
						23,752,000 00	1946	
Grand Trunk Railway Company 6% Sinking Fund Gold Debenture Bonds.	Chapter 54, 1921....	1921	25,000,000 00	1936		25,000,000 00	1931 to 1936	
Canadian Northern Railway Company 5% Gold Notes.....	Chapter 11, 1918....	1922	11,000,000 00	1925		11,000,000 00	1925	
Canadian National Railway Company 5% Serial Bonds—Equipment issue.	Chapter 13, 1919 and Chapter 37, 1923.	1923	22,500,000 00	Semi-annually to Aug. 1, 1938		22,500,000 00	1924 to 1938	
Canadian National Railway Company 5% Bonds.....	Chapters 1, 2 and 73, 1923.	1924	50,000,000 00	1954	.....	.....	.....	50,000,000 00
Canadian National Railway Company 4% Notes.....	Chapters 1, 2 and 75, 1924.	1924	20,000,000 00	1927		20,000,000 00	1927	
Canadian National Railway Company 4½% Bonds.....	Chapters 1, 2 and 75, 1924.	1924	26,000,000 00	1954		26,000,000 00	1935	
Canadian National Railway Company 4½% Bonds.....	Chapters 14 to 32 and 70, 1924.	1925	18,000,000 00	1930		18,000,000 00	1930	
Canadian Northern Railway Company 4½% Bonds.....	Chapter 11, 1918....	1925	17,000,000 00	1935		17,000,000 00	1935	
Canadian National Railway Company 2% Debenture Stock. £7,176,801.	Chapter 7, 1927....	1927	34,927,098 20	Callable 3 mos. notice	(g)	16,378,367 60	1928 to 1944	
					(g)	16,060,000 00	1943	
					(g)	2,290,988 20	1943	
					(g)	197,742 40	1944	
Canadian National Railway Company, 4½% Gold Bonds.....	Chapters 14 to 22, 24 to 32 and 70, 1924; Chapters 5, 7 and 28, 1925; Chapters 3, 12 to 27, 45 and 76, 1926-27.	1927	65,000,000 00	1957	(g)	864,000 00	1943	64,136,000 00
Canadian National Railway Company 4½% Gold Bonds.....	Chapters 30 and 70, 1924; Chapter 28, 1925; Chapters 12, 13, 15 to 26 and 45, 1926-27; Chapters 51 and 54, 1928.	1928	35,000,000 00	1968		35,000,000 00	1935	
Canadian National Railway Company 4½% Temporary Bond.	Chapter 11, 1928....	1928	23,500,000 00	On demand		23,500,000 00	1928	
Canadian National Railway Company 5% Gold Bonds.....	Chapter 76, 1926-27. Chapters 11 and 54, 1928; Chapters 3 and 64, 1929.	1929	60,000,000 00	1969	(g)	3,316,000,00	1942 to 44	
						56,684,000 00	1944	
Canadian National Railway Company 5% Gold Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapters 12 to 26, 1926-27; Chapter 51, 1928; Chapters 3, 12 to 16, 18 to 30, 32 to 36, 48, 64 and 73, 1929.	1929	60,000,000 00	1969	(g)	2,141,800 00	1942	
					(g)	129,700 00	1943	57,728,500 00
Canadian National Railway Company 5% Gold Bonds.....	Chapter 11, 1929....	1930	18,000,000 00	1970	(g)	624,000 00	1942	
					(g)	38,000 00	1943	17,338 000 00

APPENDIX J—Concluded

LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY THE GOVERNMENT OF CANADA—Concluded

——	Authority	Date of Issue	Amount Guaranteed	Date Due	Amount Discharged	Date Discharged	Amount Undischarged in hands of Public
			$ cts.		$ cts.		$ cts.
Canadian National Railway System, etc.—Conc.							
Canadian National Railway Company 4¼% Gold Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapter 51, 1928; Chapters 3, 12, 17, 18 to 22, 24 to 30, 32 to 36, 48, 64 and 73, 1929; Chapters 2, 7, 8 and 46, 1930	1930	50,000,000 00	1955	(g) 1,504,000 00	1942 to 45	48,496,000 00
Canadian National Railway Company 4½% Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapters 12, and 15 to 26, 1926-27; Chapter 51, 1928; Chapters 12, 17 to 22, 24 to 30, 32 to 36, 48 and 73, 1929; Chapters 2 and 46, 1930.	1931	70,000,000 06	1936	(g) 2,632,000 00	1943	67,368 000,00
Canadian National Railway Company 4½% Bonds.....	Chapters 1 and 23, 1931.	1931	50,000,000 00	1951	(g) 1,978,000 00	1943	48,022,000 00
Canadian National Railway Company 3% Bonds.....	Chapter 28, 1934....	1934	20,500,000 00	1950	20,500,000 00	1945	
Canadian National Railway Company 2% Temporary Bonds.	Chapter 28, 1934....	1935	4,751,000 00	1935	4,751,000 00	1935	
Canadian National Railway Company 2% Temporary Bonds.	Chapter 28, 1934....	1935	5,418,000 00	1936	5,418,000 00	1936	
Canadian National Railway Company 2% Temporary Bonds.	Chapter 28, 1934....	1935	6,831,000 00	On demand	6,831,000 00	1935	
Canadian National Railway Company 2% Bonds.....	Chapter 28, 1934; Chapter 3, 1935.	1935	13,400,000 00	1938	13,400,000 00	1938	
Canadian National Railway Company 3% Bonds.....	Chapter 28, 1934; Chapter 3, 1935.	1935	35,000,000 00	1944	35,000,000 00	1944	
Canadian National Railway Company 2% Bonds.....	Chapter 3, 1935.....	1936	55,000,000 00	1943	55,000,000 00	1943	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935.....	1936	25,000,000 00	1953	25,000,000 00	1948	
Canadian National Railway Company Temporary Bonds....	Chapter 3, 1935.....	1936	2,043,725 00	On demand	2,043,725 00	1937	
Canadian National Railway Company 2½% Bonds.....	Chapter 3, 1935.....	1937	15,500,000 00	1944	15,500,000 00	1944	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935.....	1937	20,000,000 00	1952	20,000,000 00	1948	
Canadian National Railway Company 3% Bonds.....	Chapter 3, 1935; Chapter 6, 1937.	1937	30,000,000 00	1950	30,000,000 00	1945	
Canadian National Railway Company 2% Bonds.....	Chapter 3, 1935; Chapter 6, 1937.	1938	20,000,000 00	1942	20,000,000 00	1942	
Canadian National Railway Company 2¼% Bonds.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	15,000,000 00	1946	15,000,000 00	1946	
Canadian National Railway Company 3% Bonds.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	35,000,000 00	1959	.....	.....	35,000,000 00

Canadian National Railway Company 2½% Bonds	Chapter 43, 1937; Chapter 22, 1938; Chapter 9, 1944-45; and Chapter 42, 1946.	1947	50,000,000 00	1967			50,000,000 00
Canadian National Railway Company 3% Bonds	Chapter 22, 1942; Chapter 30, 1947 Chapter 37, 1948	1949	35,000,000 00	1966			35,000,000 00
			1,349,515,436 55		831,015,212 93		518,500,223 62
Canadian Pacific Railway Company—							
Canadian Pacific Railway 3½% Land Grant Bonds	Chapter 32, 1888	1888	15,000,000 00	1938	15,000,000 00	1906	
Canadian Pacific Railway 5 year Notes	Chapter 18, 1933	1933	60,000,000 00	1938	60,000,000 00	1934 to 1936	
			75,000,000 00		75,000,000 00		
Grand Totals			1,424,515,436 55		906,015,212 93		518,500,223 62

(a, c, d, e, f) Guaranteed securities amounting to $58,157,951.99 as listed hereunder were acquired by the Government and were not outstanding in the hands of the public on December 31, 1936. Under authority of the Canadian National Railways Capital Revision Act of 1937 they were transferred to the Canadian National Railway Securities Trust.

(a) $33,048,000.00
(c) 1,540,003.13
(d) 3,569,996.86
(e) 12,500,000.00
(f) 7,499,952.00

(b) These amounts totalling $58.52 represent fractional gains made in the exchange of Debenture Stock.

(g) These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942 and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX K

Loans Guaranteed as to Interest Only by the Government of Canada

—	Authority	Date of Guarantee	Amount of Loan *(a)*	Due Date	Amount Discharged	Date Discharged	Amount *(a)* Undischarged
			$ cts.		$ cts.		$ cts.
Canadian National Railway System including Predecessor Companies—							
Grand Trunk 4% Perpetual Stock, £12,500,000	Chapter 13, 1919	1919	60,833,333 33	Perpetual	*(b)* 60,833,333,33	1942 to 43	
Grand Trunk 5% Perpetual Debenture Stock, £4,270,375	Chapter 13, 1919	1919	20,782,491 67	Perpetual	*(b)* 19,766,399 81	1942 to 49	1,016,091 86
Grand Trunk 4% Perpetual Debenture Stock, £24,624,455	Chapter 13, 1919	1919	119,839,014 33	Perpetual	*(b)*114,392,231 26	1941 to 49	5,446,783 07
Great Western 5% Perpetual Debenture Stock, £2,723,080	Chapter 13, 1919	1919	13,252,322 67	Perpetual	*(b)* 12,752,613 34	1942 to 49	499,709 33
Northern Railway of Canada 4% Perpetual Debenture Stock, £308,215.	Chapter 13, 1919	1919	1,499,979 67	Perpetual	*(b)* 1,477,388 60	1942 to 49	22,591 07
Grand Totals			216,207,141 67		209,221 966 34		6,985,175 33

(a) Pounds sterling converted into Canadian dollars at rate of $4.86⅔ to the pound.

(b) These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX L

Sundry Assistance

—	Authority	Date	Payments	Less—Receipts and Transfers	Net Amount of Assistance	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—						
Grand Trunk Railway—Debenture Account	Chapter 29, 1849	Prior to Confederation.	15,142,633 34		15,142,633 34	Consolidated Deficit Account.
Grand Trunk Railway—Interest Account	B.N.A. Act	Prior to Confederation.	10,457,458 01		10,457,458 01	" "
Grand Trunk Railway—Special Interest Account	B.N.A. Act	Prior to Confederation.	7,302 18		7,302 18	" "
Grand Trunk Preference Stock	Chapter 174, 1885	Prior to Confederation.	121,739 65		121,739 65	*(a)* Schedule "L".
Great Western Railway Company—Debenture and Interest Accounts.		1868-69	1,152,568 45		1,152,568 45	Consolidated Deficit Account.
Northern Railway—Debenture Account	Chapter 23, 1875	1876-77	1,825,000 01		1,825,000 01	" "
Northern Railway—Interest Account	Chapter 23, 1875	1876-77	1,433,760 23		1,433,760 23	" "
Kent Northern Railway—Rails, Loan Account	Chapter 3, 1888	1908-09	58,334 27		58,334 27	" "
Salisbury and Albert Railway—Rails and Loan Accounts	Chapter 3, 1888	1908-09	29,391 01		29,391 01	" "
Intercolonial Railway—Open Account	Votes and Proceedings No. 80, May 14, 1909.	1909-10	153,731 04		153,731 04	" "
					30,381,918 19	
Canadian Government Railways—Quebec Bridge Expenditures	Appropriation Acts	1908-09	67,588 05			
	" "	1909-10	111,788 02			
	" "	1920-21	24,555 50			
					203,931 57	" "
Grand Trunk Pacific Railway—Implementing G.T.P. Bonds	Chapter 24, 1904 Chapter 38, 1912.	1911-12	4,994,416 66		4,994,416 66	" "
Intercolonial Railway—Improvements and betterments	Appropriation Acts	1915-16	1,515,895 57			
	" "	1916-17	1,070,334 64			
					2,586,230 21	" "
Lake Manitoba Railway and Canal Company and the Winnipeg Great Northern Railway Company—Special Account, Interest.	P.C. 121, Jan. 24, 1925.	1924-25	203,009 93		203,009 93	" "
Qu'Appelle, Long Lake and Saskatchewan Railway—Special Account, Interest.	O.C. March 11, 1918	1919-20	286,517 75		286,517 75	" "
Canadian Government Railways—Employees Compensation	Chapter 30, 1927, R.S.	1921 to 1930	2,187,452 59		2,187,452 59	" "
Canadian Government Railways—Supplement to Pension Allowance	Appropriation Acts	1921-22	36,145 78			
	" "	1922-23	48,699 09			
	" "	1923-24	47,386 79			
	" "	1924-25	45,832 61			
	" "	1925-26	43,505 80			

	" " ...	1926–27	41,054 28				
	" " ...	1927–28	38,398 47				
	" " ...	1928–29	36,360 15				
	" " ...	1929–30	33,956 73				
	" " ...	1930–31	32,081 46				
	" " ...	1931–32	29,769 21				
	" " ...	1932–33	28,745 41				
	" " ...	1933–34	27,437 38				
	" " ...	1934–35	26,500 00				
	" " ...	1935–36	27,241 29				
	" " ...	1936–37	25,206 59				
	" " ...	1937–38	23,913 62				
	" " ...	1938–39	23,376 40				
	" " ...	1939–40	22,799 55				
	" " ...	1940–41	22,463 40				
	" " ...	1941–42	20,774 57				
	" " ...	1942–43	20,717 65				
	" " ...	1943–44	20,692 73				
	" " ...	1944–45	19,726 37				
Canadian Government Railways Working Capital	Chapter 171, 1927	1920	*(b)* 26,128,718 33		742,785 33	"	"
	Chapter 171, 1927	1920–21	337,876 64	*(c)*2,000,000 00			
		1921–22		6,717,673 37			
		1922–23		2,000,000 00			
	Chapter 22, 1937	1937–38	1,169,636 76	*(d)* 146,577 82	16,771,980 54	*(e)* Schedule "E".	
Canadian Pacific Railway Company and Other Companies now comprised in that System—					58,358,242 77		
Windsor and Annapolis Railway—Open Accounts	B.N.A. Act, Section 108	1867 to 1882	1,073,586 67				
North Shore Railway—Bond Account	Chapter 11, 1891	1891–92	970,000 00		1,073,586 67	Consolidated Deficit Account.	
Calgary and Edmonton Railway—Special Account, Interest	O.C. March 11, 1918	1919–20	315,781 71		970,000 00	"	"
Canadian Pacific Railway—Land Grant Account	O.C. June 6, 1912	1919 20	23,674 43		315,781 71	"	"
					23,674 43	"	"
Grand Total					2,383,042 81		
					60,741,285 58		

(a) Appears in Net Debt.—Miscellaneous Non-Active Accounts.
(b) Amount of Railway Stores and Open Accounts turned over to Canadian National Railways December 31, 1920.
(c) Includes $96.42 charged to Consolidated Deficit Account.
(d) This amount was charged to Consolidated Deficit Account and is shown in Appendix "D" Under Canadian Government Railways— Deficits and Operating Expenditures.
(e) This amount appears in the Balance Sheet of the Public Accounts of Canada under Assets— Loans and Advances to Railway and Steamship Companies.

APPENDIX M

Calculation of Accrued Interest on Loans

Note.—This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Government. The interest however was never taken into the accounts of the Government but interest amounting to $530,832,597.67 was shown on the books of the Railway. Total amount of interest calculated up to December 31, 1936 was $574,781,637.01. Any claim the Government may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

—	Authority	Amount of Loan *(a)*	Interest of Dec. 31, 1936	Totals
Canadian National Railway System including Predecessor Companies—		$ cts.	$ cts.	$ cts.
Canadian Northern Railway—				
Loan Account, 1914	Chapter 4, 1915	10,000,000 00	9,085,616 44	
Loan Account, 1916	Chapter 29, 1916	15,000,000 00	18,467,753 41	
Ontario Interest Account	Chapter 6, 1911	2,396,099 68	1,295,633 33	
Interest Account	Chapter 20, 1914	5,294,000 02	3,458,940 05	
Loan Account, 1917	Chapter 24, 1917	25,000,000 00	28,571,122 58	
Loan on Account of Interest and Equipment	Appropriation Act 1, 1918	25,000,000 00	27,472,644 02	
Loan under War Measures Act	War Measures Act, 1918	1,887,821 16	2,826,644 90	
Purchase of Railway Equipment	Chapter 38, 1918	56,926,000 82	57,739,390 59	
Loan under Authority, Vote 108	Appropriation Act 4, 1919	35,000,000 00	36,374,271 70	
Loan under Authority, Vote 127	Appropriation Act 4, 1920	48,611,077 00	47,671,090 94	
Loan under Authority, Vote 126	Appropriation Act 2, 1921	44,419,806 42	40,425,692 26	
Loan under Authority, Vote 136	Appropriation Act 1, 1922	42,800,000 00	36,271,156 77	
Temporary Loan			42,940 66	
Grand Trunk Railway—				309,702,897 65
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway	Chapter 23, 1913	15,000,000 00	7,800,000 00	
Temporary Loan			955,888 95	
Loan under Authority, Vote 478	Appropriation Act 4, 1920	25,000,000 00	24,308,679 03	
Loan under Authority, Vote 126	Appropriation Act 2, 1921	55,293,435 18	50,799,191 36	
Loan under Authority, Vote 137	Appropriation Act 1, 1922	23,288,747 15	19,387,043 61	
Grand Trunk Pacific Railway—				103,250,802 95
Three per cent Mortgage Bonds	Chapter 24, 1913	33,048,000 00	15,089,279 43	
Loan Account, 1914	Chapter 4, 1915	6,000,000 00	7,620,000 00	
Interest Account	Appropriation Act 2, 1916	7,081,783 45	8,498,922 85	
Loan Account	Appropriation Act, 4 1917	5,038,053 72	5,743,441 98	
Loan Account	Appropriation Act, 1918	7,471,399 93	8,147,417 85	
Interest Account—Guaranteed by Government of Canada	Acts of 1905 and 1914	8,704,662 65	8,258,141 83	
Receiver Account	O.C. Mar. 26, 1919, P.C. 635	45,764,162 35	42,973,242 98	
Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan		2,898,536 98	2,631,518 39	
Loans transferred against Grand Trunk Railway			8,364,657 53	
Canadian National Railway—				107,326,622 84
Loan Account	Appropriation Act, 1923	24,550,000 00	19,684,795 70	
Loan Account	Appropriation Act, 1924	10,000,000 00	6,294,060 71	
Loan Account	Appropriation Act, 1925	10,000,000 00	5,417,397 27	
Loan Account	Appropriation Act, 1926	10,000,000 00	5,213,219 18	
Loan Account	Appropriation Act, 1929	2,932,652 91	989,669 89	
Loan Account	Chapters 22 and 23, 1931	41,121,216 41	10,441,610 95	
Loan Account	Chapter 25, 1932	8,077,338 33	3,259,752 84	
Loan Account	Chapter 34, 1933	8,228,101 10	1,429,726 69	
Loan Account	Chapter 28, 1934	10,747,973 98	1,207,278 06	
Loan Account	Chapter 17, 1935	7,293,065 84	442,115 61	
Loan Account	Chapter 27, 1936	7,011,230 75	121,686 67	
				54,501,313 57
Grand Total				574,781,637 01

(a) Amount of Loan as at December 31, 1936.



1948-49

Report of the Auditor General to the House of Commons with respect to accounts examined and audited in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, and other legislative enactments

39882—B—1

AUDITOR GENERAL'S REPORT

AUDITS have been made of the accounts of the Government of Canada and of public instrumentalities which are subject to examination by the Auditor General. As in previous years, the audits were made by means of comprehensive tests, and certificates appearing in the Public Accounts were given subject to the observations set out in this report to the House of Commons. To the extent practicable, transactions were scrutinized concurrently with the recording in books of account. The attention of administrative officers was drawn to those which did not appear to conform to legislative or executive directions. Various transactions, which might otherwise have necessitated audit observations to the House of Commons, were thus suitably adjusted before the accounts for the year were closed.

Changes in Form of Financial Statements

1. In 1947 the Public Accounts Committee recommended that the Consolidated Revenue and Audit Act 1931 be revised to the end that present day operations are suitably regulated. A needed improvement, for example, is that a statement of Assets and Liabilities incorporate those of corporate bodies as well as those of the Government. The present Balance Sheet may not be regarded as presenting complete disclosure of the situation.

2. In 1948-49 some changes in the Balance Sheet were made by the Deputy Minister of Finance. The Assets classification has been revised so that groupings more aptly signify the nature of various asset accounts. In previous years, for example, moneys and securities of the Foreign Exchange Control Board were listed under the heading Loans and Advances, although the Board is only a special branch under the Minister of Finance. In the present statement, the $1,071 millions under administration by the Board are sub-headed under Other Current Assets of the Receiver General. Similarly, the Securities Investment Account is no longer under the heading Investments but under Other Current Assets, which is also appropriate because it records the temporary employment of Consolidated Revenue Fund balances.

3. Desirable as are the improvements made, they may not be regarded as more than steps towards recasting the Balance Sheet to the end that it portrays, in summarized form, the year-end financial position. To illustrate, the statement does not take notice of assets and liabilities of the Custodian of Enemy Property; nor does it reflect all cash and securities' holdings of corporate instrumentalities. For example, the National Harbours Board held $25,600,000 of securities at the year-end and the Canadian Broadcasting Corporation had over $1,500,000; neither of these totals is included in the schedule of current assets. Further, Canadian Sugar Stabilization Corporation had over $16,500,000 in securities, but the amount is not recorded in the schedule of cash and other current assets, but as a sundry suspense item, with a comparable offsetting item in the Liabilities classification. Similarly, not all liabilities of Crown instrumentalities are reflected in the Government's statement of Liabilities. The only reference to the Canadian Wheat Board, for instance, is a footnote indicating that there are outstanding guarantees given to banks for loans to the Board.

Classification of Like Expenditures

4. Vote 330 (Public Works) is charged with the cost of maintaining Canada House, London. The cost of space occupied in the adjoining property of the Sun Life Assurance Company by the departments of External Affairs and Trade and Commerce is also a charge to the vote. On the other hand, rental for space occupied by Veterans Affairs in the same building, and amounting to over $20,000 annually, is charged to Vote 532, Veterans Affairs Administration. Similarly, rental for space in the Oceanic Building, London, for the Treasury Service is a charge to the Treasury vote. The Embassy Building in Washington is maintained as a charge to the Representation Abroad vote of External Affairs, as is the accommodation for all foreign offices of the Department, other than in London. The Department of Trade and Commerce pays from its appropriation all rents for its trade commissioner services, other than those in London. In order that those interested may readily locate such expenditures, all costs should be accounted for under a single general vote.

Accounts with Crown Corporations

5. The Department of National Defence negotiated with the Canadian National Railways for a settlement of certain claims for shortages in shipments received prior to September 30, 1947. The amount claimed by the Department was $24,583. The Railways' offer was $5,000 and an undertaking to forego a counterclaim for overages during the period. Order in Council P.C. 76/1912 of April 15, 1949, authorized settlement on the basis of the Railways' offer. Examination of files indicates that, in agreeing to this settlement, the Department was influenced by two considerations. The first was the probable difficulty in proving its claims by reason of the long lapse of time and the locating of witnesses who are no longer in its service. The second (which is the reason why attention is drawn to the matter) was that a doubt was entertained whether the courts would permit litigation with the Company, because the Crown might be regarded as being both plaintiff and defendant. In view of the number of Crown instrumentalities of a commercial or industrial character, it is desirable either that it be settled that a "sue and be sued" provision in a statute has the effect of changing the position in litigation from that of an agent to a principal, or that an intermediary be provided to arbitrate disagreements between the Crown and its statutory agents.

Advances to Canadian National Railways

6. The Canadian National Railways Financing and Guarantee Act, c. 37, Statutes 1948, authorizes the Minister of Finance to make advances out of Consolidated Revenue Fund:

> If at any time before the first day of April, 1949, the available revenues of the National Railway System are not sufficient to pay all the operating and income charges of the System as and when due . . .

The Act pertains to the 1948 budget of the System. The text quoted was enacted after revision during Committee stage in the House of Commons. Reference to that debate gives rise to a doubt as to intent: whether the purpose was to provide only for Railway requirements associated with the operating year of the System—although actually paid after December 31st—or whether the section should be regarded as regulated only by the time limit of April 1, 1949.

7. It is for that reason attention is drawn to Order in Council P.C. 1318 of March 22, 1949, which authorizes $10,000,000 to be advanced "on account of the deficit accruals for the period January to March, 1949", and to P.C. 2620 of May 27, 1949, which recites that the cumulative deficit of the Company, for the eight-month period ending August 31, 1949, might approximate $45,000,000, and that $33,500,000 may be required to meet payrolls, taxes, interest and all other operating expenses as they accrue. The Order in Council does not indicate what portion, if any, of the $33,500,000 authorized to be advanced is related to the period prior to April 1, 1949, nor does it cite any legislation as authority for the making.

The Family Allowances Act, 1944

8. Allowances are put into payment on the strength of (*a*) a form setting out the date and place of birth of the child, relationship to applicant, etc.; and (*b*) a completed questionnaire showing, among other things, the responsibility for maintenance, school attendance where applicable, etc. Date of birth is later verified from lists furnished by the Dominion Bureau of Statistics, which is provided with vital statistics by the provincial governments; but there is usually a time lag of several months between date of putting payments into effect and the verification of age. As at March 31st, payments were being made with respect to 144,662 children pending verification of age. Information provided is to the effect that it is believed that verification in 89,130 cases (recent births) will not present any problem, but in the other 55,532 cases special problems exist because ages can be verified only by references to records of churches, municipalities, etc. A listing of the 144,662 cases, by provinces, is:

Province	Birth indexes not available	Others	Total
Prince Edward Island	345	6	351
Nova Scotia	1,909	44	1,953
New Brunswick	3,298	67	3,365
Quebec	42,819	52,912*	95,731
Ontario	23,186	523	23,709
Manitoba	3,880	31	3,911
Saskatchewan	2,810	410	3,220
Alberta	4,323	966	5,289
British Columbia	6,485	85	6,570
Northwest Territories and Yukon	75	488	563
	89,130	55,532	144,662

*The Quebec position shows considerable improvement as at June 30th, the number then being about 28,000.

9. Overpayments subject to recovery at the year-end amounted to $429,394, three-quarters of which applies to payments made in the Province of Quebec. Overpayments occur, as a rule, because (*a*) proof of birth is not established, or (*b*) children are not being maintained by the applicant.

10. From birth to the age of 16, family allowance payments total $1,128. The extent of overpayments and the time lag between date of payment and receipt of data from the Bureau of Statistics make desirable the introduction of safeguards; for example, requiring (*a*) evidence of birth to accompany application, and (*b*) a parent to furnish annual declarations that the child is alive, is being maintained by the parent and, if of school age, is attending school.

11. In tests of payments to farmers under the Prairie Farm Assistance Act, two instances were noted of payments to persons, as full-time farmers, although parents were simultaneously receiving family allowances in their behalf.

Pension Schemes of Corporate Bodies

12. The Government Companies Operation Act excludes employees of various Crown corporations from the benefits of the Civil Service Superannuation Act. As a result, Canadian Arsenals Limited, Eldorado Mining and Refining (1944) Limited, Northern Transportation Company (1947) Limited, and Polymer Corporation Limited have developed pension plans involving contractual undertakings with the Annuities Branch of the Department of Labour, or with a commercial insurance company, or with both. The Canadian Broadcasting Corporation has contracted with like bodies. On the other hand, the National Harbours Board and the Federal District Commission have adopted plans which function through the machinery of the Civil Service Superannuation Act. The Bank of Canada scheme is independently operated but otherwise is modelled on the Superannuation Act. The Canadian Farm Loan Board and the Export Credits Insurance Corporation were brought within the framework of that Act by c. 54, Statutes 1947. This amending Act presents a financial anomaly. To illustrate, the Export Credits Insurance Corporation is required, by subsection 3 of section 12, to make a "matching" contribution only when its employee was previously a Superannuation Act contributor. With respect to all others, the Government makes the matching payment.

13. A comparison shows that material variations exist between schemes with respect to (*a*) the employer's contribution, (*b*) the over-all cost, and (*c*) scales of benefits. Furthermore, to operate independent schemes, when numbers involved are not large, adds to administrative cost without compensating benefit. A good deal may be said in favour of attention being given to ways and means to promote uniformity and centralization of administration which, incidentally, might give better long-range security to contributors and provide means for transfers of contributors from one employer to another without disturbing pension status.

Contractors' Securities

14. Departmental Acts regulating the departments of Public Works and Transport specifically direct that the head of the department "shall take all reasonable care that good and sufficient security is given" for the due performance of works contracts and, as a check against laxity, the statutes also stipulate that:

> No sum of money shall be paid to the contractor on any contract nor shall any work be commenced, until the contract has been signed by all the parties therein named, nor until the requisite security has been given.

The taking of security protects more than the Crown. The Wages Liability Act, c. 205, R.S., among other things, authorizes unsatisfied claims of workmen and sub-contractors to be settled "to the extent of the amount of all moneys or securities in the hands of His Majesty for securing the performance of the contract".

15. Many departmental Acts do not include any direction with respect to deposit of security for performance of contracts, presumably because, when enacted, it was anticipated that all works required would be carried out by the Department of Public Works. Nowadays, various departments contract for works—those for the Department of Agriculture, for example, are numerous and often involve substantial amounts. In the audit of that Department's accounts it was observed that a deposit of security was not invariably required, and that when it was stipulated, it sometimes took a form other than of money or Government bonds. No losses were noted as a result of the omission of a deposit of security.

16. In the examination of transactions of the Department of National Revenue, an instance was noted where loss resulted because no security was given. The construction of two customs buildings in Saskatchewan was undertaken by the Department making separate contracts, at less than $5,000 each, for phases of construction. One contractor failed to carry out his undertakings and his contracts were completed by another. The records disclose that various suppliers have given notice that they were not paid for supplies provided for the work, although payments, as work proceeded, had been made to the contractor. $2,900 is involved.

Hospitalization Costs

17. An established rule in appropriation accounting is that, when one department performs services as the agent of another, costs incurred are in the nature of provisional advances which are recoverable from the department which is the principal. The purpose of the rule is to inform Parliament as to the real cost of operating a department, and for that reason the British Public Accounts Committee long ago stressed that it was

> of the highest importance that steps should be taken to secure that all moneys spent by one department acting as agent for another, should be included in the Appropriation Account of the latter for the year in which the expenditure took place.

18. During recent years funds have been provided from Demobilization and Reconversion votes, Department of Veterans Affairs, for medical services provided to the Service Forces. As a result, the cost of hospitalization and care of patients for whom the Defence Services were responsible was not reflected in charges to grants of those Services. Order in Council P.C. 2048 of May 6, 1948, directed a change by stipulating that, as from June 1, 1948, treatment provided to the Service Forces by the Department of Veterans Affairs

> shall be subject to recovery of the cost from the Department of National Defence by an annual billing of an amount arrived at by negotiation between the Department of Veterans Affairs and the Department of National Defence.

19. No agreement was negotiated in 1948-49, although records indicate that the proposal of the Department of Veterans Affairs was that the amount be $445,000; nor was any payment made by the Department of National Defence. Departmental correspondence is to the effect that it was represented that a further grant from Parliament would be required by National Defence, while balances in the vote for the Department of Veterans Affairs were adequate to bear the cost. Under date of June 20, 1949, a decision of the Department of Veterans Affairs is recorded, to the effect that no recovery of costs be demanded from the Department of National Defence for the year 1948-49. No authority to make this decision was produced, and it was noted that approximately $6,500,000 lapsed at the year-end in the vote of National Defence that would have been charged with the cost.

20. A somewhat similar situation arose in the Department of National Health and Welfare, when a billing of $75,000 for treatment of Indians at Savard Park Hospital, Quebec, during 1948-49, was not paid, although there was a year-end lapse in excess of $130,000 in the votes for Indian health services.

21. An illustration of the unsatisfactory manner in which hospitalization charges are sometimes calculated is provided by referring to the accounts of Savard Park Hospital, which is operated by the Department of National Health and Welfare. Patients are those persons who are admitted by that Department or on account of Veterans Affairs or the Immigration Branch of the Department of Mines and Resources. Statistics indicate the cost of operation exceeds $10 a day per patient, but the charge is $5. On the other hand, when a sick mariner is admitted to a Veterans Affairs hospital, the charge to the Department of National Health and Welfare is currently at a rate of $9.75.

22. Practice in effect in the Department of National Health and Welfare is to treat all such repayments as public revenue. A more appropriate procedure would be to follow that of the Department of Veterans Affairs, namely, to take into calculation, when preparing a vote estimate, the anticipated recoveries to the vote from other sources. The result would be that (*a*) the amount to be voted would be smaller, (*b*) the costs actually incurred would be reflected in the expenditures of the department requiring the service, and (c) there would be incentive both to recover costs and to protest against any unreasonable charge for services rendered.

Treatment of Sick Mariners

23. Expenditures in connection with sick mariners were approximately $475,000, while levies assessed on shipping produced $225,000. The disparity illustrates the consequence when legislation sets a fixed rather than a flexible scale of levy to recover the cost of a service. Since Confederation, it has been public policy to provide for the care of sick mariners and to assess shipping for the cost. Collections have been credited to Revenue and expenditures charged to an annual appropriation. Section 305 of the Canada Shipping Act 1934 directs that the levy be computed by a calculation based on register tonnage, but

> The initial payment of duty shall in no case be less than two dollars and the total due in any calendar year shall in no case be less than the sum of two dollars or a sum calculated at six cents per register ton of the ship's tonnage, whichever is the greater.

Up to five years ago, total levies collected had been adequate to offset costs, but since then costs have exceeded income by about $800,000. This has been mainly due to (*a*) higher cost of services, and (*b*) more crew members receiving treatment. Twenty years ago 6 per cent of ships' crews received treatment during a year; the rate is now 20 per cent.

24. The extent to which treatment is provided at public expense for crews of vessels of 33 tons and under, most of which are fishing boats, is an illustration of the inadequacy of the levy rate. These boats pay dues of $2 a year; departmental statistics indicate that expenditures average about $36 a boat. With respect to larger vessels, mostly those engaged in trans-ocean shipping, expenditures also exceed revenues, the ratio being about three to two. Audit query elicited information to the effect that the question is under review by departmental officers.

Section 50, Consolidated Revenue and Audit Act 1931

25. Section 50(2) of the Consolidated Revenue and Audit Act 1931 directs, with respect to the accounts of Canada, that:

> 50. (2) In reporting the result of his examination and audit to the House of Commons, the Auditor General shall call attention to every case in which
>
> (*a*) a grant has been exceeded; or
>
> (*b*) moneys received from sources other than the grants for the year to which the account relates have not been applied or accounted for according to the direction of Parliament; or
>
> (*c*) a sum charged against a grant is not supported by proof of payment; or
>
> (*d*) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was in any way irregular; or
>
> (*e*) a special warrant authorized the payment of any money; or
>
> (*f*) an objection of the Auditor General was overruled by the Governor in Council or the Treasury Board; or
>
> (*g*) a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament;
>
> or to any other case which the Auditor General considers should be brought to the notice of Parliament.

Grant Exceeded

26. The Department of Transport Stores Act, c. 28, Statutes 1937, as amended, permits advances to be made from Consolidated Revenue Fund to acquire stores, but subject to the condition that inventories at the year-end do not exceed a value of $1,600,000. As of March 31, 1949, inventories had a value of $2,029,859.50. Consequently, advances outstanding of $429,-859.50 were made without parliamentary authority at that date.

Application of Moneys Received

27. The Consolidated Revenue and Audit Act stipulates that "all public moneys shall be paid to the credit of the Receiver General . . . and such public moneys shall form the Consolidated Revenue Fund of Canada". The Act gives an all-embracing definition to "public moneys" as meaning and applying to

> all revenue of the Dominion of Canada, and all branches thereof, including any fees required to be paid under any rule or standing order of the Senate or House of Commons, and moneys received through the sale or pledge of securities and moneys borrowed, and all moneys, whether arising from duties of customs, excise or other duties, or from taxes, or from post office, or from tolls for the use of any canal, railway or other public work, or from fines, penalties or forfeitures or from any rents or dues, or from any other source whatsoever, whether such moneys belong to Canada or are collected by officers of Canada for or on account of special purposes or in trust for any person or for any province forming part of Canada, or for the Government of Great Britain, or otherwise.

The purpose is to make certain that no use of money be made other than through the application of section 106 of the B.N.A. Act:

> 106. Subject to the several payments by this Act charged on the Consolidated Revenue Fund of Canada, the same shall be appropriated by the Parliament of Canada for the Public Service.

28. In the audit, instances have been observed of moneys having been received and managed without the provisions of the Consolidated Revenue and Audit Act 1931 being given full effect. Particulars follow:

Case I. During the year the Canadian Commercial Corporation undertook to procure military stores for the governments of the Belgian Congo, China, India, the Netherlands, Pakistan and the United States. In order to make quick delivery, the Corporation filled orders by securing stores from the Department of National Defence. Although title, on delivery, passed to the purchasers, moneys received were not accounted for as sales of public property; instead, with the consent of the Governor in Council, the transactions were, as between the Corporation and the Department, treated as a "loan" of property, with the Corporation under obligation to apply the money, as and when the Department requisitions, to acquire replacements. The explanation given was that the transactions are within the ambit of section 6 of the Department of Munitions and Supply Act, which provides that the Minister may

> purchase or otherwise acquire and sell, exchange or otherwise dispose of, any real or personal property or any interest therein which in the opinion of the Minister is or is likely to be necessary or desirable for the carrying out of any of the powers conferred upon the Minister by this Act, or by the Governor in Council;

and also that he may

> engage or make use of the services of any person, firm, corporation, board, association or agency in the carrying out of any of the purposes or provisions of this Act.

Order in Council P.C. 314 of February 5, 1947, vested the Minister of Trade and Commerce with the powers of the Minister of Munitions and Supply, and c. 51, Statutes 1947, empowered the Minister to delegate the exercise of his powers to the Canadian Commercial Corporation. This he did, therefore the administrative view is that the Corporation may, with the consent of the Governor in Council, sell or exchange any departmental property within the statutory definition of munitions of war and supplies.

A question is the statutory capacity of the Corporation to act as a banking depository for a department, because the Minister has no such power and the statute creating the Corporation states that it is

> for all its purposes an agent of His Majesty and its powers may be exercised only as an agent of His Majesty.

But the material consideration, from the viewpoint of control over Consolidated Revenue Fund by Parliament, is that legislation enacted for an emergency is now being applied in such a way that the Department has recourse to $10,500,000 which may be spent in excess of annual votes for defence services. Information given is to the effect that the matter is under administrative review.

Case II. Laurentian Terrace, Ottawa, was erected during the war to accommodate junior female employees. By relying on the War Measures Act, the hostel was operated as a commercial enterprise, with income being applied to defray expenses. Operations do not now conform to the Consolidated Revenue and Audit Act 1931 because that Act requires all income to be credited to Consolidated Revenue Fund and expenditures charged to parliamentary appropriations. The situation was drawn to the attention of the appropriate authorities and at the year-end consideration was being given to a new method of operation.

Case III. During 1948-49, the General Headquarters of the Supreme Commander of the Allied Powers provided the Liaison Mission in Japan with 354,000 funded yen ($1,311), "for expenses incidental to the upkeep and operation of the Commission or Delegation when necessary items or services are not obtainable through agencies of the Supreme Commander for the Allied Powers". Disbursements for salaries, food, water and other incidental expenses totalled 345,592.32 yen ($1,279) during the year. Funded yen receipts were not reported as revenues, nor were the disbursements charged to a parliamentary appropriation or reported as issues of moneys received for special purposes.

Charges to Grants Not Within Period of Account

29. Two transactions were noted:

Case I. Orders in Council P.C. 1575 and 1576 of March 31, 1949, authorize the Department of National Defence to purchase a building in Montreal "for a price not to exceed $255,000" and a building in Toronto "for a price not to exceed $335,000". In both instances a stipulation was:

> title thereto to be delivered to His Majesty in right of Canada free and clear of all reservations and encumbrances whatsoever, save and except such reservations, easements or other encumbrances as are not, in the opinion of the Minister of National Defence, of such a nature or character as to impair or be otherwise detrimental to the complete use and enjoyment of the property for the purposes for which it is being acquired . . .

Cheques were drawn as a charge to the fiscal year then ending, but were not delivered to the vendors. Attention is therefore drawn to irregular and unauthorized charges totalling $590,000 made to Vote 243, because the sale of the property had not been completed, the title had not been made good, and there was not, at the time the cheques were drawn, either a liability which had matured or any immediate prospect of its establishment.

Case II. A cheque for £250 was drawn, on requisition of the Department of External Affairs, in March, 1948, as a charge to Vote 43 of the fiscal year ended March 31, 1948. In July, 1948, it was used by the Office of the High Commissioner for Canada, Dublin, to pay for landscaping. The effect was that a balance of an appropriation, which otherwise would have lapsed at the end of the 1947-48 fiscal year, was utilized to provide for expenditures in 1948-49.

Refunds and Remissions

30. *Customs and Excise.*—On the authority of section 33 of the Consolidated Revenue and Audit Act 1931, refunds and remissions of customs duties, excise duties and excise taxes were made during the year to a total of $1,578,449.55, exclusive of those affecting non-profit institutions, Crown corporations, and other governments. Apart from those individually involving sums of $1,000 or less, and totalling $27,669.95, the refunds and remissions were:

Ackroyd Bros., Toronto, Ont.	$ 2,435.60
Aluminum Co. of Canada Ltd., Montreal, P.Q.	1,159.35
American Can Company, Hamilton, Ont.	258,901.05
Association Sportive des Employés Civiques Inc., Québec, P.Q.	1,953.96
Ayers Limited, Lachute, P.Q.	1,385.00
Ayerst, McKenna & Harrison Ltd., Montreal, P.Q.	80,000.00
B.C. Bridge & Dredging Co., Vancouver, B.C.	2,099.50
Bernier, Constant, Quebec, P.Q.	2,179.40
Bousquet Brothers Ltd., Montreal, P.Q.	2,833.54
Branson Ltd., W. D., Toronto	8,099.40
Briggs & Co., Halifax, N.S.	1,468.80
British American Oil Co. Ltd., Toronto, Ont.	672,183.11
Campbell Soup Co. Ltd., Toronto, Ont.	12,650.69
Canada Malting Co. Ltd., Calgary, Alta.	1,555.33
Canada New Zealand Casings Ltd., Montreal, P.Q.	2,811.90
Canada Package Sales Co. Ltd., Grimsby, Ont.	16,049.34
Canadian International Trade Fair, Toronto, Ont.	3,590.17
Canadian National Silver Fox Breeders' Association, Summerside, P.E.I.	1,844.67
Canadian Pratt & Whitney Aircraft Co. Ltd., Longueuil, P.Q.	4,840.00
Canpodian Casings Corporation, Montreal, P.Q.	1,301.55
Central Canada Exhibition Association, Ottawa, Ont.	2,337.50
Christensen Canadian Enterprises Ltd., Montreal, P.Q.	60,000.00
Commercial Alcohols Ltd., Winnipeg, Man.	5,283.52
Co-opérative Fédérée de Québec, Montréal, P.Q.	2,115.95
Cranbrook Brewing Co. Ltd., Cranbrook, B.C.	2,558.16
Creighsten Fruit Company, Montreal, P.Q.	1,134.00
Cresswell-Pomeroy Ltd., Montreal, P.Q.	11,695.00
Dauphinais Brothers, Fletcher, Ont.	3,784.58
Dauphinais, Romeo, Fletcher, Ont.	1,397.32
D'Autobus Victoire Ltée, La Cie., Montréal, P.Q.	3,130.28
Descombes, Narcisse Jr., Quebec, P.Q.	1,288.26
Dominion Diamond Cutting Co. Ltd., Toronto, Ont.	3,598.19
Dominion Magnesium Ltd., Toronto, Ont.	9,912.09
Dominion Rubber Co. Ltd., Montreal, P.Q.	4,448.53
Dominion Woollens & Worsteds Ltd., Toronto, Ont.	18,361.00
Dow Chemical of Canada Ltd., Sarnia, Ont.	16,461.92
Eliosoff and Sons Co., J., Montreal, P.Q.	10,521.96
Estabrooks Co. Ltd., T. H., Saint John, N.B.	11,933.19
Frew, Dr. W. Douglas, Montreal, P.Q.	1,068.10

General Sea Foods (Newfoundland) Ltd.	71,250.00
Genin-Trudeau & Co. Ltd., Montreal, P.Q.	7,673.33
Husky Oil and Refining Ltd., Lloydminster, Alta.	14,037.23
Imperial Oil Limited, Toronto, Ont.	28,038.00
Imperial Tobacco Company, Montreal, P.Q.	10,493.20
Inglis Company Ltd., John, Toronto, Ont.	1,446.83
Lapointe, Alfred & Thomas-Louis, Notre-Dame du Rosaire, P.Q.	1,213 80
Lunenburg Sea Products Ltd., Lunenburg, N.S.	1,706.27
McColl-Frontenac Oil Co. Ltd., Montreal, P.Q.	4,313.64
Mutual Brokers Montreal, Ltd., Montreal, P.Q.	6,815.16
Northwest Brewing Co. Ltd., Edmonton, Alta.	1,710.72
Oakville Basket Co. Ltd., Oakville, Ont.	10,654.66
Old Comrades Brewery Ltd., Tecumseh, Ont.	1,100.88
Racine, Lucien, Granby, P.Q.	1,407.46
Richelieu Importing Co., Montreal, P.Q.	2,552.47
Saskatchewan Co-Operative Producers Ltd., Saskatoon, Sask.	7,081.77
Shell Oil Company of Canada Ltd., Toronto, Ont.	26,667.68
Simpson Co. Ltd., Chas. S., Toronto, Ont.	8,701.58
Slan Manufacturing Co., Toronto, Ont.	4,356.44
Stewart-Warner-Alemite Corp. of Canada, Ltd., Belleville, Ont.	29,316.84
Tuckett Tobacco Company, Hamilton, Ont.	28,136.60
Toronto Convention & Tourist Association, Toronto, Ont.	1,873.53
United Canadian Products Co., Toronto, Ont.	1,011.48
United Distillers Ltd., Vancouver, B.C.	1,780.13
Utility Textile Industries Inc., Montreal, P.Q.	2,157.00
Vancouver Wrestlers' Athletic Club, Vancouver, B.C.	1,308.79
Wear Ever Brush Co. Ltd., Toronto, Ont.	2,024.39
Western Match Co. Ltd., Victoria, B.C.	4,542.48
Yarrows Limited, Victoria, B.C.	15,210.98
Ye Olde Cobblestone Inn, London, Ont.	1,314.35
	$1,550,779.60

31. Refunds and remissions made during the year, on the authority of section 33 of the Consolidated Revenue and Audit Act 1931, to Crown corporations and other governments, were:

Canadian Commercial Corporation: customs duty of $1,567,947.08 on butter imported from Australia, New Zealand and Denmark.

Canadian National Railways: customs duty and sales tax of $142,134.42 on two diesel-electric locomotives imported from the United States.

Commodity Prices Stabilization Corporation Ltd.: customs duty of $1,384,050.99 on whale oil imported from Norway.

Commodity Prices Stabilization Corporation Ltd.: special excise tax of $10,074.78 on sisal imported from Portuguese East Africa.

Polymer Corporation Limited: 60 per cent of customs duty and import taxes on machinery imported from the United States.

United States Government: customs duty and import taxes estimated at $1,686,942, on crude oil facilities disposed of in Canada.

United States Government: excise taxes on various classes of goods purchased and used in Canada, and on services obtained in Canada.

32. *Income and Excess Profits Taxes.*—Refunds and remissions of these taxes during the year, on the authority of section 33 of the Consolidated Revenue and Audit Act 1931 (where the amounts had been ascertained), totalled $1,110,053.86. Those involving amounts of $1,000 or less totalled $2,569.18; the others were:

Name	Taxation Period	Amount
Alberta Wheat Pool, Calgary	1942 to 1945	$ 137,226.45
Manitoba Pool Elevators, Winnipeg	1942 to 1945	49,035.11
Marlin, Sadie B. G., Lanark, Ont.	1946	3,615.16
Saskatchewan Wheat Pool, Regina	1942 to 1945	375,031.10
United Grain Growers Limited, Winnipeg	1940, 1941	418,951.25
West, H. Oliver, Montreal	1948	123,625.61
		1,107,484.68

33. In addition, remissions of unascertained amounts were made to:

Samuel Manning (now a resident of Guayaquil, Ecuador): tax due on income earned in 1945.

Vera Oliver: tax due on income earned while employed in Trinidad by the United Kingdom Government, subsequent to her departure from Canada in 1945.

Wheat farmers: tax due on amounts received from the encashment of wheat participation certificates, over and above what would have been due had the income been reported in the year of receipt of the certificates.

34. Relief from income tax was, in effect, given to a contractor by charging $44,117 to the vote for the R.C.A.F. An agreement made in 1949 with North American Aviation, Inc., provided that payments for the use of licences, etc., in connection with a type of aircraft to be produced in Canada, should be free from Canadian tax. To implement this undertaking, the calculated amount of the tax levy was paid directly by the Department of National Defence to the Income Tax Division, as payments under the licensing agreement matured in the year.

REVENUES

35. Cash receipts and other credits to Revenue totalled $2,771,395,074.76 for the fiscal year ended March 31, 1949. A classification comparison with 1947-48 revenues is:

	1947-48	1948-49
Ordinary	$2,629,845,984.75	$2,649,089,827.16
Special	229,621,502.75	119,854,831.47
Credits to Non-Active Assets	10,111,309.19	80,311.37
Capital Refunds and Adjustments	60,865.30	82,332.40
Adjusting Entries	2,106,447.86	2,287,772.36
	2,871,746,109.85	2,771,395,074.76

National Film Board

36. Unused film prints held for the Board's use or for sale to others, as of March 31, 1949, had a book value of $39,922.39. As this was $18,304.57 less than inventory value, the profits on sales which went into Revenue were understated by a like amount.

37. On April 26, 1949, the Board reduced overhead charges on film production from 10 per cent to 5 per cent, with effect from April 1, 1948, but no adjustment was made on sales of films during the year 1948-49 to other Government departments. $11,637.34 of the resultant surplus was credited to the vote for Production of Films instead of being deposited to Revenue.

Department of National Revenue

38. *Budget Resolutions.*—On March 22, 1949, the Minister of Finance moved consideration of resolutions to amend the Excise Tax Act by repealing or reducing various excise taxes, and also to reduce tax levies in other Acts. Parliament dissolved on April 30, 1949, without resulting legislation. In accordance with long-established custom, the Department of National Revenue gave administrative application to resolutions, by either discontinuing the collection of the taxes or collecting at reduced rates as from March 23rd, in anticipation of legislation. While the situation arising in 1949 was abnormal, it is annual experience that a lapse of time intervenes between public notice being given of a change and the passing of amending legislation. In some countries there is general legislation which safeguards collectors. An example is the United Kingdom's Provisional Collection of Taxes Act 1913. In view of the fact that employers are required to make income tax collections from their payments to employees, legislation to protect them whenever a change in rates is planned would avoid misunderstandings.

39. *Tariff Items and Customs Drawbacks.*—Section 284 of the Customs Act reads, in part:

> 284. The Governor in Council may, from time to time, and in the manner hereinafter provided, in addition to the other purposes and matters in this Act mentioned, make regulations for or relating to the following purposes and matters:—
>
> (*k*) Transferring to the list of goods which may be imported into Canada free of duty, any or all articles, whether natural products or products of manufactures, used as materials in Canadian manufactures; any such materials transferred to the free list by such order in council, to be free of duty of Customs for the time therein appointed for that purpose;
>
> (*l*) Granting a drawback of the whole or part of the duty paid on articles which have been used in Canadian manufactures, or granting a certain specific sum in lieu of any such drawback;
>
> (*m*) Reducing the duty on any or all articles, whether natural products or products of manufactures, used as materials in Canadian manufactures; any such materials specified in such regulation to be subject to such reduced duty of Customs and no other, for the time and under the conditions therein provided.

An inference from the closing words of (*k*) and (*m*) is that there is to be a limitation as to time associated with each concession. Orders in council frequently grant concessions without time limit. Among the concessions still in effect as at March 31, 1949, were four granted in 1944, two in 1945 and two in 1946.

40. Schedule "B" to the Customs Tariff lists classes of goods subject to customs drawback and the rates of drawback applicable thereto, when imported for home consumption. The application of this schedule was varied during the year by two orders in council, made by relying on (*l*):

P.C. 3108 of July 8, 1948, providing drawback of 100 per cent of customs duty paid on materials used in the manufacture of certain goods acquired by the Government of the United States;

P.C. 4793 of October 22, 1948, providing drawback of 99 per cent of customs duty paid on certain imported steel sheets, when used in the manufacture of stampings for automobiles.

Section 284 authorizes the Governor in Council only to "make regulations for or relating to" various customs and excise matters, including the granting of drawbacks; it does not vest a power to make new drawback items.

41. *Security Deposits.*—Deposits are required to be made with customs collectors to ensure that:

(*a*) salesmen's samples will not be left in Canada;

(*b*) Canadian goods returned for repair will be duly exported;

(*c*) the appropriate duties will be paid on perishable goods permitted entry before being formally cleared through Customs.

Literal application of the Consolidated Revenue and Audit Act necessitates that such deposits be placed to the credit of the Receiver General and refunds made by cheque issued by the Comptroller of the Treasury. The application of that procedure would be cumbersome and perhaps unworkable in the case of salesmen's samples; therefore, practice is to deposit in local bank accounts provided to collectors for payment of incidental port expenses.

Post Office Department

42. *System of Accounts.*—The recorded postal revenue for the year was $95,971,655, which includes the value of taxes paid by use of postage stamps, and expenditure was $92,995,873. Post Office accounts are maintained on a cash basis, with collections recorded as Revenue of the year in which received, while payments for goods and services are recorded as Expenditure in the year in which payments are made. Various classes of potential revenue and expenditure are not reflected in the accounts. For example, revenues do not include any amount for:

(*a*) mail despatched under franking privileges;

(*b*) administering Post Office Savings Bank depositors' funds;

(*c*) redemption of war savings stamps for the Department of Finance.

On the other hand, expenditures do not include charges for:

(*a*) office accommodation, heating, lighting, etc., which are provided by the Department of Public Works;

(*b*) office furniture and certain classes of equipment;

(*c*) the carrying of mail on those steamship services that are subsidized by the Government.

43. Sections 20 to 23 of the Post Office Act fix the rates of postage applicable to letters, newspapers and periodicals. Charges for handling other classes of mail and for various services to the public, which are not specifically provided for by statute, are set by the Postmaster General under the authority of section 7 of the Act. In this category are such services as parcel post, mailings of printed matter other than newspapers and periodicals, air mail, the handling of c.o.d. items, registration and insurance, special delivery and the issue of money orders. In some respects, the Post Office is a public monopoly, and its activities are, in the main, commercial in nature. Either the profit or loss on each service should be disclosed, or the financial transactions of Post Office be managed as commercial rather than departmental accounts.

44. *Postage on Advertising Matter.*—Section 23(3) of the Post Office Act provides that when the space devoted to advertisements in newspapers exceeds 50 per cent, the advertising portion "shall be subject to postage at the rate of 4 cents for each pound weight or any fraction of a pound weight", instead of at the rates of 1 cent and 1½ cents per pound which would otherwise be applicable. In administering this provision, the Department follows the

practice of allowing a tolerance up to 4 per cent before applying the 4 cent rate. The reason given is that, in the absence of a statutory definition, there is ground for disagreement as to what constitutes advertising space. The tax is not a graduated one. Consequently, whenever the volume passes the dividing line, 4 cents a pound becomes the applicable tax rate on the advertising portion of the issue. The departmental practice works with reasonable effectiveness; nevertheless, it permits instances to arise where an extra-statutory discretion is exercised in collecting revenue.

Department of Public Works

45. Section 5(2) of the Public Works Act requires appointments for the work of the Department to be made "in the manner authorized by law". The Department administers various properties acquired as sites for public buildings. Sometimes these are not immediately required and are therefore leased to users. Orders in council made since January 1, 1949, authorize contracts to be made to collect rents on certain classes of property in Vancouver, Winnipeg and Montreal. In each case a fee of 5 per cent of rentals collected is fixed. In addition, by departmental action, three engagements are in effect in the Hull-Ottawa area, with 5 per cent commission on collections being the rate effective in two agreements and 10 per cent in the other. Attention is drawn to these arrangements because no statutory authority was produced during the audit to permit public revenue to be collected on a commission basis.

46. In 1906 the Crown acquired for $32,000, Lot One on the west side of Sussex Street, Ottawa, at the intersection of St. Patrick Street. The cost was charged to a vote reading "Public Buildings—Ottawa, New Departmental Block including site". No public building has been erected thereon; consequently the two residential tenements have remained standing and are occupied by ten tenants, each of whom pays a monthly rental of $22. This rate was fixed almost thirty years ago. The Crown maintains the property and makes payments to the City "in lieu of taxes". The most recent tax payment was $1,187.50 for the year 1947. The revenues in the last fiscal year were $2,640. In the course of audit, one lease only was observed and information provided was to the effect that the relationships with tenants are on the basis of monthly occupancy. The practice of leasing without authorization from the Governor in Council is inconsistent with section 39 of the Public Works Act, c. 166, R.S., which reads:

> 39. Notwithstanding anything in this Act, or in any other Act contained, any public work not required for public purposes may be sold or leased, under the authority of the Governor in Council; and the proceeds of such sale or lease shall be accounted for as public moneys: Provided that such public work shall be so sold or leased by tender or at auction after public advertisement, unless it is otherwise authorized by the Governor in Council.

For the purposes of the Act, "public work" is defined as "any work or property under the control of the Minister".

APPROPRIATIONS AND APPLICATION OF VOTES

47. Amounts provided by parliamentary appropriations, disbursements therefrom, and lapsed balances in the fiscal year ended March 31, 1949, were:

	Grants	Expenditures	Loans, Advances and Investments	Lapsed
Annual Appropriations—				
General	$ 882,763,263 30	$ 704,361,625 36	$ 41,467,677 01	$ 136,933,960 93
Demobilization and Reconversion	500,111,343 41	389,530,119 89	61,197,397 33	49,383,826 19
Continuing Appropriations	1,766,677,831 63	1,082,000,588 98	684,677,242 65	
	3,149,552,438 34	2,175,892,334 23	787,342,316 99	186,317,787 12

48. *Annual Appropriations.*—Lapsings in general votes totalled $136,933,960.93, being 16 per cent of the total granted by Parliament. The following departments had lapsed balances totalling over $500,000:

Agriculture	$ 4,112,273 64
External Affairs	1,367,756 36
Finance	5,306,236 49
Fisheries	1,167,567 14
Justice	935,041 01
Labour	786,247 13
Mines and Resources	5,241,594 04
National Health and Welfare	23,029,807 11
National Revenue	3,925,558 18
Post Office	685,636 68
Public Works	33,020,939 61
Royal Canadian Mounted Police	1,099,697 34
Trade and Commerce	4,870,665 96
Transport	15,433,769 50
Veterans Affairs	35,369,427 70

49. Votes of $500,000 or over in which lapsings exceeded 25 per cent of the grant, were:

Vote		Amount Voted	Lapsed
	Agriculture		
11*	Forest Entomology	$ 1,211,995	$ 393,222
26*	Subsidies for Cold Storage Warehouses under the Cold Storage Act and grants	1,350,546	758,659
31	St. Mary's River Dam Project	2,200,000	754,715
33	Assistance to encourage improvement of cheese and cheese factories	1,700,000	778,000
	Finance		
85*	Salaries, reclassifications and increases	15,000,000	4,883,743
	Mines and Resources		
177	Canadian Hydrographic Service	2,361,911	1,213,326
199	Water and sewage systems under construction	665,000	281,148
	National Health and Welfare		
797	Grants to Provinces		
	Health Survey	625,000	470,825
	Hospital Construction	13,000,000	10,776,643
	Public Health	4,395,000	3,613,464
	Tuberculosis Control	3,000,000	414,396
	Prevention of Mental Illness	4,000,000	3,560,873
	Venereal Disease	275,000	175,898
	Crippled Children	500,000	396,083
	Training of Personnel	500,000	267,636
	Cancer Control	3,500,000	2,633,358
	Public Health Research	100,000	57,460
	National Revenue		
298*	Internal Inspection and Verification	1,781,890	622,222

Vote		Amount Voted	Lapsed
	Public Works		
	Construction, repairs and improvements of Public Buildings—		
331*	Nova Scotia	$ 616,128	$ 363,938
332*	New Brunswick	1,327,699	396,412
334*	Maritime Provinces Generally	535,000	165,304
335*	Quebec	5,111,799	3,135,949
336*	Ontario	5,831,480	2,312,085
337*	Manitoba	919,500	560,702
338*	Saskatchewan	619,000	325,612
339*	Alberta	1,052,000	582,695
340*	British Columbia	3,805,907	2,039,280
346*	National Printing Bureau	600,000	409,038
832	Accommodation for Taxation Division, Department of National Revenue	2,000,000	1,925,232
347*	Public Buildings Generally	1,000,000	439,874
	Dredging—		
354	Maritime provinces	1,252,600	453,430
355*	Ontario and Quebec	1,745,000	591,886
	Construction, repairs and improvements—Harbours and Rivers—		
371*	Nova Scotia	5,694,551	2,835,737
372*	Prince Edward Island	1,136,622	722,052
373*	New Brunswick	2,352,673	1,517,141
374*	Quebec	9,098,074	4,621,530
375*	Ontario	6,191,673	2,522,304
376*	Manitoba	544,500	211,870
377*	Saskatchewan, Alberta and N.W.T.	621,000	243,106
378*	British Columbia and Yukon	4,250,797	2,840,823
	Royal Canadian Mounted Police		
421*	Marine Services	1,468,691	700,230
	Trade and Commerce		
397	Payments in connection with movements of coal	4,500,000	2,818,813
	Transport		
467*	Canals—Construction and Improvements	$ 1,998,475	$ 1,138,408
488	Construction of Service Vessel—Eastern Arctic Patrol	1,100,000	824,696
489*	Lighthouse Supply and Buoy Vessel—East Coast	1,100,000	623,268
490*	Lightship—Port of Saint John	550,000	546,660
500*	P.E.I. Car Ferry and terminals	4,147,000	1,457,915
501	Strait of Canso—Transportation and facilities	500,000	447,807
	National Harbours Board		
556	Reconstruction and Capital Expenditures	4,834,875	3,226,250
560*	Loans and Investments—Montreal and Vancouver	1,367,877	849,956
	Veterans Affairs		
551*	Grants to veterans settled on certain lands	4,000,000	1,379,190
562	Purchase of land, permanent improvements, stock and equipment, etc., under Veterans' Land Act	50,000,000	17,939,003

*The amount stated for this item is the Main Estimate as supplemented.

50. Loans and investments totalling $41,467,677.01 were made under the authority of annual appropriations. The principal items were:

Vote		
562	Veterans' Land Act advances for purchase of land, improvements, stock and equipment, etc.	$32,060,996.47
930	Canadian Broadcasting Corporation	1,250,000.00
664	Purchase and placing in storage of strategic reserves of materials	2,809,180.38
665	Canadian Arsenals Limited	2,500,000.00
210	Snare River Drainage Basin—Northwest Territories	2,160,864.60

51. *Demobilization and Reconversion Appropriations.*—A total of $500,111,343.41 was granted. Expenditures were $389,530,119.89 and disbursements for loans, advances and invest-

ments totalled $61,197,397.33. Thus the total of lapsings in these votes was $49,383,826.19, representing 10 per cent of the total granted. Departments having lapsed balances in excess of $500,000 were:

Agriculture	$ 5,180,475.39
Finance	10,873,666.37
Labour	2,787,148.94
Mines and Resources	627,595.87
National Defence	6,628,597.81
Reconstruction and Supply	7,395,758.49
Trade and Commerce	1,504,967.73
Transport	1,041,108.75
Veterans Affairs	13,130,022.80

52. Votes of $500,000 or over in which lapsings exceeded 25 per cent of the grant, were:

Vote		Amount Voted	Lapsed
	Agriculture		
46	Meat Board including Quality Premiums on A and B 1 grade hog carcasses..	$ 6,153,702	$ 1,568,336
693	For the purchase of creamery butter to support the market at minimum prices	1,000,000	1,000,000
	Finance		
94	Miscellaneous and unforeseen expenses and for the temporary provision of recoverable advances for working capital purposes and for the re-advancing of any such advances repaid	1,000,000	821,754
583	To reimburse the Canadian Wheat Board for payments in respect of flour or food containing wheat for human consumption in Canada	17,200,000	6,200,000
	Labour		
143	Vocational Training for discharged members of Canada's Armed Forces	5,700,000	2,228,268
	Mines and Resources		
225	Outside payments for air photography	1,240,000	388,888
	Reconstruction and Supply		
409	Reconstruction Projects	1,000,000	758,194
412	Emergency Shelter—Administration	3,000,000	1,986,581
414	Cost of moving houses from one locality to another	500,000	500,000
	Trade and Commerce		
408	Liquidation of contracts	500,000	232,903
	Transport		
	Northern Communications System—		
530	Additions and Betterments	513,780	150,400
531	Excess of expenditure over revenue	728,412	495,055
	Veterans Affairs		
554*	Hospital Accommodation and Facilities	8,600,000	3,504,898
555	Campaign Stars and Medals	2,500,000	1,318,133

*The amount stated for this item is the Main Estimate as supplemented.

53. Loans and investments totalling $61,197,397.33 were made under the authority of annual demobilization and reconversion appropriations. The items were:

Votes 413 and 869	Wartime Housing Limited	$61,000,000.00
Vote 525	Steep Rock Mines—Construction	197,397.33

54. *Utilization of Certain Supplementary Grants.*—During the course of the financial year, Parliament considered four sets of Estimates. The Main Estimates (assented to June 30, 1948) amounted to $1,074,808,611.95; Supplementary Estimates (assented to June 30, 1948) totalled $197,067,420.89; and two sets of Further Supplementaries (assented to June 30, 1948, and April 7, 1949) provided $110,998,573.87. Attention is drawn to the fact that the outcome of the year demonstrates that either various supplementaries were not required or that smaller amounts would have sufficed. Lapsings of votes (other than specific votes for Public Works) listed above as having been supplemented were:

Vote		Main Estimates	Supplementaries	Year-end Lapsings
	Agriculture			
11	Forest Entomology	$ 887,693	$ 324,302	$ 393,222
26	Subsidies for Cold Storage Warehouses under the Cold Storage Act and grants	730,494	620,052	758,659

Vote		Main Estimates	Supplementaries	Year-end Lapsings
	Finance			
85	Salaries, reclassifications and increases	10,000,000	5,000,000	4,883,713
	National Revenue			
298	Internal Inspection and Verification	1,680,772	101,118	622,222
	Public Works			
355	Dredging—Ontario and Quebec	1,415,000	330,000	591,886
	Royal Canadian Mounted Police			
421	Marine Services	1,374,094	94,597	700,230
	Transport			
467	Canals—Construction and improvements	579,660	1,418,815	1,138,408
489	Lighthouse Supply and Buoy Vessel—East Coast	300,000	800,000	623,268
490	Lightship—Port of Saint John	100,000	450,000	546,660
500	P.E.I. Car Ferry and terminals	3,547,000	600,000	1,457,915
560	National Harbours Board—Loans and Investments—Montreal and Vancouver	867,877	500,000	849,956
	Veterans Affairs			
551	Grants to veterans settled on certain lands	3,000,000	1,000,000	1,379,190
554	Hospital Accommodation and Facilities	7,750,000	850,000	3,504,898

55. *Continuing Appropriations*—Payments totalling $1,082,000,588.98 were made under the authority of various statutes which authorize charges to Consolidated Revenue Fund. The principal items were:

Interest on Public Debt	$465,137,957 94
Family Allowances	270,909,778 66
Compensation to Provinces under Dominion-Provincial Taxation Agreements	84,386,923 04
War Service Grants and Re-establishment Credits	84,174,716 97
Provision for reserve for possible losses on ultimate realization of active assets	75,000,000 00
Old Age Pensions	66,764,285 03
Subsidies to Provinces	17,094,582 02
Government Annuities Account—Amount required to maintain reserve	11,408,468 42
Loan Flotation Charges and Annual Amortization of Bond Discounts and Commissions	9,745,151 33

56. *Loans, Advances and Investments.*—These totalled $684,677,242.65 and were made under the authority of various statutes, as follows:

Agricultural Prices Support Act, 1944-45	$ 3,473,294 99
Canadian Commercial Corporation Act, 1946	7,500,000 00
Canadian Farm Loan Act, R.S.	1,800,000 00
Canadian National Railways Financing and Guarantee Act, 1940	2,092 91
Canadian National Railways Refunding Act, 1947	2,819,901 41
Canadian National Railways Financing and Guarantee Act, 1948	59,512,356 74
Central Mortgage and Housing Corporation Act, 1945	7,000,000 00
Department of Transport Stores Act, 1946	445,619 08
Export Credits Insurance Act, 1944	86,367,482 18
Fisheries Prices Support Act, 1944-45	1,186,397 89
Foreign Exchange Control Act, 1946	475,000,000 00
Indian Act, R.S.	12,436 31
National Harbours Board Act, 1936	150,000 00
United Kingdom Financial Agreement Act, 1946	37,000,000 00
War Appropriation (United Kingdom Financing) Act, 1942	5,249 27
War Appropriation Act No. 1, 1945	2,402,411 87
	684,677,242 65

57. As of March 31, 1949, the total advanced to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946, was $1,045,000,000. The Act permits up to $1,250,000,000 being advanced.

Payments to Public Employees

58. The Canadian Commercial Corporation is the procurement agency for the Department of National Defence. It was observed in the examination of accounts that the Corporation was exercising a function of the Civil Service Commission by issuing "acceptance of tender" contracts

to pay salaries to persons performing work in Toronto for the R.C.A.F. On attention being drawn to the matter, the Department secured Order in Council P.C. 105/666 of February 11, 1949, which approves the following recommendation of the Treasury Board:

> The Board recommend that authority be granted for the employment of temporary civilian assistance as may be required from time to time throughout the year to carry out research and development work at the Institution of Aviation Medicine, Royal Canadian Air Force, Toronto, Ontario, at rates considered by the Department to be just and reasonable for the work performed, on the approval of the Deputy Minister, subject to accounts being submitted to the Deputy Minister for final approval.

By the Civil Service Act, appointments for this type of work are to be made by the Civil Service Commission, unless the Commission recommends that the positions be excluded from the scope of the Act. No such recommendation was made in this instance, therefore P.C. 105/666 lacks authority.

59. Section 6 of the International Boundary Waters Treaty Act, c. 28, 1911, as amended by c. 5, 1914, provides $75,000 for the salaries and expenses of the International Joint Commission. Section 7 includes the following:

> The Secretary appointed by the Canadian section of the Commission under the provisions of the said Treaty shall receive as compensation for his services a sum not exceeding four thousand dollars per annum.

On February 24, 1949, the Civil Service Commission, relying on the provisions of the Civil Service Act, appointed a secretary at a salary of $4,320 per annum. As the International Boundary Waters Treaty Act specifically places a limit of $4,000 on the compensation payable to the secretary, doubt is entertained as to the power of the Civil Service Commission to authorize a higher rate; for that reason attention is drawn to the matter.

60. Section 17 of the Civil Service Act prohibits any payment in cash or kind for services, in excess of that authorized by the Civil Service Commission. Throughout the year, charges were made to Vote 167, Dominion Forest Service, for housing, fuel and light provided to various forestry employees without authorizations from the Commission.

Department of Agriculture

61. *Agricultural Products Co-operative Marketing Act.*—This Act, c. 28, Statutes 1939, as amended, provides, within prescribed limits, for payments to selling agencies of the excess paid by them to producers for agricultural products over the proceeds of sales. Since 1940, several agreements have been made, but no losses were assumed until 1948-49, when $437,903 was paid to six selling agencies for ranch bred fox pelts which were pelted after November 1, 1946, and delivered to selling agencies before May 1, 1947. Section 3(1) of the Act provides for payment of "actual" operating costs. This was construed in one transaction to include $4,017 interest on money advanced by one company to its fur sales department.

62. *Prairie Farm Assistance Act 1939.*—Ten years' operation of the Prairie Farm Emergency Fund has resulted in a deficit of $65,878,764. The Board of Grain Commissioners is responsible for the collection of the 1 per cent levy, which is deducted from the purchase price of grain marketed. Collections in the fiscal year amounted to $6,219,061.

Atomic Energy Control Board

63. *Vote 406.*—A fleet of buses is operated in connection with the Chalk River Project. In the audit, it was observed that the county roads used by the buses were maintained, to a material degree, as a charge to this vote, and that, in addition, payments of approximately $5,000 were made to the Ontario Government as contributions towards the maintenance of a provincial highway used in the bus service. In view of the fact that such payments present questions of inter-governmental policy, it would be preferable if the decision to pay and the quantum were made by a body answerable to Parliament rather than by an officer of the National Research Council, as was the case.

64. In addition to appropriations for its expenses, the Board enjoys a statutory power to expend moneys received from operations, bequest, donation or otherwise. A summary is:

Balance, April 1, 1948		$ 169,827 26
Receipts—		
Rental of accommodation, board and lodging of employees, hospital and coffee shop receipts, sales of coal, ice, wood and electricity, operation of buses, etc.		639,655 41
		809,482 67
Disbursements—		
Amount transferred to vote	$ 729,313 00	
Refunds of revenue, etc.	36,830 92	766,143 92
Balance, March 31, 1949		43,338 75

Department of External Affairs

65. *Vote 54.*—An embezzlement occurred in the Canadian Embassy in Paris. Ascertained losses of $4,420.24 were charged to this vote. The employee was not bonded under the Government Officers Guarantee Fund.

66. *Vote 67.*—This vote provided $500,000 to meet outstanding commitments for relief shipments in connection with the General Post-UNRRA Relief programme. $20,000,000 for relief had been provided by Vote 908 of Appropriation Act No. 5, 1947. Expenditures were $16,927,106 in 1947-48 and $325,241 in 1948-49. Included are transactions totalling $11,848,102 for the cost and forwarding charges of food, clothing, medical supplies, seeds, etc., incurred by Canadian Commercial Corporation and the Department of Trade and Commerce, for relief shipments to Austria, Greece and Italy. When the accounts for the year were closed, acknowledgments had not been received from the recipient countries for shipments to a value of $2,132,600. Of this, $1,875,941 was on account of shipments to Italy and $256,659 on shipments to Austria.

Department of Finance

67. *Vote 583.*—During the war years, payments were made to millers of flour in order to stabilize and control prices. The policy was continued throughout 1948-49, with the Canadian Wheat Board acting as the administrative and paying agent of the Crown. The regulations provide that the Board be reimbursed its outlays out of an appropriation. Vote 583 granted $17,200,000 for the purpose. On April 30, 1949—the last day on which a cheque could be drawn as a charge to the vote—an advance of $11,000,000 was made to the Board. The balance in the vote lapsed. No detailed claim for the amount advanced had been submitted by the Board prior to the issue of the cheque, nor had any accounting for the money been received when the audit of accounts was completed in July. Moreover, the Board had, as of that date, still to make an accounting for $1,688,548 advanced in 1947-48.

Department of Labour

68. *Vote 132.*—A payment of $18,156 accompanied an application for the purchase of a Government annuity on the basis of interest and mortality rates in effect for such contracts prior to April 19, 1948. When it was decided that a contract could not be issued on the terms requested, and on the applicant refusing an offer of a contract based on rates in effect on and after April 19, 1948, the application was cancelled and the money refunded. Treasury Board, by a Minute dated February 18, 1949, authorized a charge to Vote 132 for interest at 3 per cent for a portion of the period during which the sum of $18,156 was in the hands of the Receiver General. Attention is drawn to the transaction because the Governor in Council has the exclusive power to fix the rate and authorize payments of interest as a charge on Consolidated Revenue Fund.

69. A cheque for $108, drawn in February, 1946, was negotiated by a person other than the one for whom the cheque was intended, but of the same name. The cheque was charged back to the encashing bank as a forgery and a duplicate issued to the proper payee. The bank was unable to recover the payment it had made, and Treasury Board, on February 18, 1949, authorized the bank to be reimbursed as a charge to this vote. As the payment is of the nature of an ex gratia grant, it is noted.

Department of Mines and Resources

70. *Vote 169.*—Order in Council P.C. 5510 of November 30, 1948, authorized a contract for the construction of a "Temporary Building for the Forest Products Laboratories" at Ottawa, the cost to be $50,200. Payments in the year amounted to $40,713. Attention is drawn to the transaction because the building has been erected on rented property, the lease for which expires on April 30, 1950. The property has been under continuous lease by the Crown since 1927. The file discloses that the owner, on August 30, 1948, consented to the erection of the building on the condition that if the Crown vacated the premises and removed the building,

> any excavations will be filled in and the ground restored to its present condition at the expiration of the existing lease or any renewal of same . . .

71. *Vote 206.*—In recent years, various contracts for the reconstruction and maintenance of roads in the National Parks have been made on the basis of cost plus fixed fee. These also set rental rates for the use of contractors' equipment. Instances were noted where contractors rented specified equipment at rates lower than those set out in the contract, even when servicing charges were included. For example, a contract was made for the reconstruction and preparation for hard-surfacing of certain roads in Jasper National Park. The contract provided for payment of costs plus a fee of $33,760. It also stipulated that any incidental profit accruing to the contractor in connection with the work was to be credited to the Government. The contract provided for the rental of equipment at fixed rates. The Treasury cost report on the project discloses that the contractor rented from others a number of trucks on the basis of $2.75 per operating hour, which included fuel, repairs, services of operator, etc. The charge for a truck as set out in the contract was $3 per hour, and the contractor so billed. 57,882 hours were charged for these trucks, but the 25 cents differential, totalling $14,470.50, was not taken into account in making payment of the fixed fee.

72. *Vote 218.*—Order in Council P.C. 532 of February 26, 1948, authorized the making of agreements with an Ottawa architect for professional services in preparing designs, work drawings, specifications, etc., for structures to be erected by the Department in 1948-49. On August 20, 1948, the architect was directed to prepare plans for an Indian school at Teslin in the Yukon Territory. The cost was estimated at $460,000 and he was paid $13,800, being 75 per cent of the total fee. After plans were drafted, it was decided that a school costing $300,000 would meet current requirements and new plans were prepared. For these the architect was paid $7,200 on account. No construction work was started in the year.

73. *Emergency Gold Mining Assistance Act.*—Payments totalling $7,721,446 were made to 89 companies. Regulations stipulate that, until a cost audit is made, payments may not exceed 80 per cent of claims. Consequently, as the claims collectively amount to $9,333,738, further payments may be made with respect to past operations. Of the mines assisted, 72 were classed as "old" and 17 as "new". Collectively, 2,888,738 ounces of gold were involved. Under certain conditions advances are made. Upon two producers ceasing operations during the year, the practice of making advances resulted in overpayments of $9,349 and $3,311. The Act defines a gold mine to mean

> any work or undertaking in which ore containing gold is mined and the gold separated therefrom and refined.

Assistance has been given to 8 placer gold operators by construing gravel as "ore" for the purposes of the Act.

Department of National Defence

74. *Vote 243.*—The Canadian Commercial Corporation is the procurement agent for the Service Forces. In various contracts the Corporation has stipulated that ten days' cash discount be claimable. Such a plan, apart from resulting money savings, provides a means to test administrative efficiency. Attention is therefore drawn to the fact that cash discounts totalling $12,000 were not taken in the year. It is obvious that the system in vogue between the Corporation and the Department should be reviewed.

75. Test examinations disclosed an amount of $653, paid as sales tax, added to invoices for supplies purchased in Canada but directed to be delivered to the R.C.A.F., Newfoundland—Labrador, prior to that area becoming part of Canada. The Excise Tax Act exempts goods for export from sales tax.

76. Contracts were awarded, on a fixed price basis, for the construction of prefabricated housing units at three R.C.A.F. stations. Although not made a provision in two contracts, the contractors were given the use, without charge, of hangars, etc., in order to facilitate the carrying out of the contracts. In the audit it was observed that, before the projects were completed, the Canadian Commercial Corporation amended the contracts by providing that contractors be reimbursed the premium paid for insuring hangars during occupancy by them.

77. Various contracts provide for payments as construction work proceeds. Examinations disclosed that administrative application given to some contracts had the effect of treating materials on the site as "completed work". As of March 31, 1949, a total of $234,886 represents payments on materials delivered to sites but not incorporated in construction work as of the time of payment.

78. *Vote 244.*—The Department of National Defence Act, c. 5, Statutes 1947, provides a procedure for the creation of a trust fund out of annual appropriations for the Defence Research Board, to be spent as and when required for scholarships or grants in aid of research and investigations. At March 31, 1949, the state of the fund was:

Balance, April 1, 1948		$113,200
Receipts: transfers from the appropriation		574,477
		687,677
Disbursements: grants in aid of research and investigations		202,585
Balance, March 31, 1949		485,092

National Film Board

79. *Votes 303 and 304.*—Expenditures shown for the year under each of these votes were less than amounts appropriated. However, the expenditures do not take into account certain amounts which should have been included but which were temporarily charged to the Revolving Fund as at March 31, 1949. These amounts represent purchases of equipment, materials and supplies issued from the main stores, production costs, distribution costs and miscellaneous goods and services, totalling approximately $35,000.

80. *Vote 303.*—Payments approximating $250, for meals, were made to an employee while at his headquarters in Paris, France, although reimbursement for the cost of meals was not a term of appointment.

Department of National Health and Welfare

81. *Vote 797.*—A sub-head of this vote provided $3,000,000 to assist provincial governments in combating tuberculosis. It was observed that $15,584 was paid to the Government of Saskatchewan for disbursements made prior to the commencement of the fiscal year. The effect, consequently, was to give a retroactive application to the vote, not provided for by the text.

National Research Council

82. In addition to moneys appropriated for its services, the National Research Council, under authority of section 10(*e*) of the Research Council Act, c. 177, R.S., expends moneys received through bequests, donations or otherwise, such receipts being credited to special accounts. A summary of the transactions recorded in these accounts is:

Balance, April 1, 1948		$1,750,047 83
Advances in 1947-48 to Canadian Patents and Development Limited		10,000 00
Receipts—		
Contributions from private firms, revenue arising from research work, royalties, bond interest, etc.	$ 565,453 54	
Transfers from Vote 398 (net)	292,779 95	858,233 49
		2,618,281 32
Disbursements—		
Expenditures by committees and individuals on research work, etc.		692,844 13
Balance, March 31, 1949		1,925,437 19

83. The balance at March 31, 1949, is made up as follows:

Advances to Canadian Patents and Development Limited ($90,000 in 1948-49)		$ 100,000 00
Advances in hands of committees and individuals		24,264 40
Trust Fund		221,936 60
Special Fund (including deposits held, $1,022.72)		430,689 53
Sir Frederick Banting Fund		952,380 04
Royalties and Patent Rights Fund—		
Cash	$ 28,166 62	
Securities (Dominion of Canada bonds)	168,000 00	196,166 62
		1,925,437 19

Post Office Department

84. *Post Office Guarantee Fund.*—Relying on section 7 of the Post Office Act, a fund was established in 1898, and for twenty years contributions were required to be made by officers, employees, clerks and servants of the Department. Since March 31, 1919, annual interest earnings have been more than sufficient to meet all losses charged against the Fund. As at March 31, 1949, the Fund amounted to $437,266, of which $407,441 was invested in Government bonds. The balance is on deposit with the Post Office Savings Bank.

85. The Fund was created "to remove the necessity for commercial bonds of indemnity being contracted for by various individuals", and the statutory purpose is to make good losses arising from "the malfeasance, misfeasance, or failure to duly discharge his duties" of a post office employee. However, it is the practice also to charge the Fund with outlays such as the following:

(*a*) indemnities paid as a result of losses occurring in the handling of various classes of mail;
(*b*) losses by burglary;
(*c*) losses arising from money order forgeries;
(*d*) losses arising from fraudulent savings bank withdrawals,

even in instances where malfeasance, misfeasance or failure to discharge duties could not be attributed to any employee. The proper practice, in such circumstances, would be to treat compensation settlements as operating costs of the Post Office.

Department of Public Works

86. *Vote 330.*—In 1946 the Income Tax Division requisitioned the Department of Public Works for 16,000 square feet of space in St. Catharines. Public Works arranged for the space, and a five year lease, at an annual rental of $1.75 a sq. ft., was signed in 1947. The Income Tax Division took occupancy of only 7,283 square feet. The Public Works Department advertised the balance of the space as available for sub-leasing, but no tenant was secured until October 1, 1948, when 1,500 square feet were rented at $1 a sq. ft. In January, 1949, a lease was made for a further 2,435 feet at $1.25 a sq. ft. A consequence is that up to March 31, 1949, the Department of Public Works has experienced a direct loss of about $28,500 for rental of unoccupied space. Attention is drawn to this transaction because it is an example of the risk inherent in the practice of requiring the Department of Public Works to finance the cost of office accommodation without a right to recover the cost from requisitioning departments.

87. *Vote 374.*—In 1941 the Government of Canada granted to the Government of Quebec a licence to erect a fish drying plant on the Rimouski wharf, and for this right the Province agreed to pay $1 annually. The Province constructed a plant 43 feet wide and 260 feet long. The agreement—which was between the Department of Transport and the Province's Department of Fisheries—made no provision for the removal of the plant should the needs of the public service of Canada necessitate use of any part of the area covered by the provincial work. Vote 374 granted $405,000 to reconstruct and extend the wharf, the work to be done under the supervision and control of the Department of Public Works. The carrying out of the work necessitated the fish drying plant being permanently moved approximately 30 feet. The Quebec Department of Fisheries agreed to do this if the Government of Canada contributed $7,650 towards the estimated cost of $11,150, and that sum was paid with the approval of the Governor in Council (P.C. 2241 of May 20, 1948). Attention is drawn to the payment because it is normally expected that, when a department permits the use of Crown property on the basis of nominal rental, the agreement will safeguard the Government against expense and reserve a right to terminate the arrangement.

Unemployment Insurance Commission

88. *Vote 138.*—In the audit it was established that travel expense claims of six staff members were falsified. The total amount involved was $1,197. The Commission took immediate action, recovering the money and terminating the employment of the persons concerned.

Department of Veterans Affairs

89. *Vote 533.*—Order in Council P.C. 80/1045 of March 19, 1940, set up a scheme whereby damage claims resulting from accidents might be settled by mutual agreement, without an adjudication by the Exchequer Court. Payments require the approval of the Treasury Board. The scheme provides that, as between the Crown and its servant, the Deputy Minister of Justice evaluates the degree of negligence, and if of opinion that negligence on the part of the Crown's servant did not constitute recklessness, undue carelessness or intentional omission or commission of any act amounting to a wrongful act, the individual may be absolved from liability to reimburse the Crown. Conversely, if the negligence is considered to be of a major character, he is liable for repayment up to $125, or one-fifth of the amount paid by the Crown, whichever is the greater. A person was fatally injured as a result of a traffic accident in which a Government vehicle was involved, and a settlement of $4,000 was authorized. The driver of the departmental vehicle was convicted of a charge of dangerous driving, sentenced to three months in gaol, and his driving licence suspended for two years. The judgment of the Court records that

> the negligence on the part of the accused was in such a degree as to constitute carelessness—that is, dangerous driving in that he did not keep a proper lookout and the manner of his driving was dangerous.

However, for the purposes of P.C. 80/1045, the file records that the negligence of the Crown's servant was not of such character as to necessitate that he be brought within the reimbursement provisions of the order in council.

90. *Vote 541.*—Forty Canadian Pension Commission awards in respect of R.C.A.F. personnel, attached to the Royal Air Force, were referred to the British Ministry of Pensions for consideration as to United Kingdom financial responsibility under the terms of the Commonwealth Air Training Plan. This was conceded in 23 cases, and reimbursements amounting to $15,442 made to the Department. The other cases are still under consideration.

91. *Vote 542.*—Last year attention was drawn to overpayments of war veterans' allowances resulting from audit observations, amounting, as at June 30, 1948, to $319,993. Further investigations have disclosed additional overpayments of $150,000. These overpayments, which run from a few dollars to $4,002, take origin in earned income having been concealed from the War Veterans Allowance Board. Approximately one hundred cases are currently under review by the Board.

92. *Post Discharge Rehabilitation Benefits.*—Section 11(4) of the Veterans Rehabilitation Act, c. 35, 1945, as amended, reads:

> The Minister may, with the approval of the Governor in Council and subject to regulations, make a supplementary grant to any university for the purpose of assisting such university to meet expenses incurred in the training of veterans in respect of whom tuition fees are payable under this Act: Provided, however, that the amount of such grant to any one university shall not exceed one hundred and fifty dollars in respect of any one veteran within a twelve month period, and where tuition fees are payable under this Act in respect of a veteran for only part of an academic year, the amount of this supplementary grant in respect of that veteran shall not exceed a sum which bears the same relation to the sum of one hundred and fifty dollars as such period bears to the whole academic year.

93. Regulations applying to the academic year 1946-47 required a segregation of expenditures incurred with respect to student-veterans. The departmental records disclose that difficulties were experienced in complying with the requirements; consequently, regulations made by Order in Council P.C. 943 of March 6, 1948, applicable to academic years ending June 30, 1948 to 1951, simply provide that, if expenses incurred in training veterans exceed fees paid:

> A supplementary grant payable under this section shall be calculated as follows:
> (*a*) Where such tuition fees are payable for the whole of any academic year, the sum of $150, and
> (*b*) Where such tuition fees are payable for part only of an academic year, a sum which bears the same relation to the sum of $150 as such part bears to the whole academic year.

94. The text of the Act permits making supplementary grants "for the purpose of assisting such university" and they "shall not exceed" $150 per veteran student. Administrative application of the words is that the $150 shall be paid, regardless of the actual amount of excess cost. To indicate the effect, attention is drawn to the fact that payments for the university year 1947-48 (documented in 1948-49) were made in amounts greater than the subsequently established actual excess costs; thus over-all operating surpluses resulted. Three illustrations are:

Expenses in excess of fees	Amount of grant paid
$21,657.78	$35,112.87
12,682.89	21,870.46
742.53	16,199.97

95. The application for a grant may take the form of a certificate given by the principal, president or like officer of the university to the effect that its costs exceed the fees. The procedure is to make payments on the strength of applications showing that the total estimated expenditures will exceed the total estimated fees, the universities undertaking, subsequently, to supply the Department with their annual statements. The generality of these regulations makes it desirable that consideration be given to the items of expenditure intended to be included in the word "expenses". To the accountant, the word means the normal operating expenses of an institution. There are indications that some are giving a more elastic application to the word by rating capital expenditures, extra-curricular donations, etc., as outlays which may be taken into calculation for the purpose of making applications for grants. An audit will be made of payments in connection with the academic year 1948-49 when the statements are available.

Wartime Prices and Trade Board

96. *Vote 87.*—During 1947-48 a grant of $15,000 was made from the Wartime Prices and Trade Board vote to defray organization expenses of the Canadian Association of Consumers. In the House of Commons on February 3, 1948, the Minister of Finance said with respect to the payment that:

> The expenditure approved on their behalf was to assist in meeting initial expenses of organization only; they will conduct the affairs of the association on an entirely independent basis, through an annual membership fee.

Order in Council P.C. 42/666 of February 11, 1949, authorized further financial assistance to the Association, in an amount not exceeding $10,000 for the fiscal year ended March 31, 1949, as a charge to this vote. Expenditures were $9,911.

THE BALANCE SHEET OF CANADA

97. In summary form (to the nearest thousand dollars) the Balance Sheet of Canada at March 31, 1949, was:

LIABILITIES—		
Floating Debt	$ 450,700,000	
Deposit and Trust Accounts	107,501,000	
Insurance, Pension and Guaranty Accounts	718,016,000	
Deferred Credits	4,351,000	
Sundry Suspense Accounts	59,617,000	
Province Debt Accounts	11,920,000	
Reserve for Certain Contingent Liabilities	13,263,000	
Funded Debt Unmatured	15,585,036,000	
		$16,950,404,000
ACTIVE ASSETS—		
Cash and Other Current Assets	1,660,259,000	
Loans to, and Investments in, Crown agencies	1,058,936,000	
Other Loans and Investments	2,578,607,000	
Province Debt Accounts	2,296,000	
Deferred Charges	65,785,000	
Sundry Suspense Accounts	54,256,000	
	5,420,139,000	
Less: Reserve for possible losses on ultimate realization of Active Assets	245,869,000	
		5,174,270,000
NET DEBT—		
Balance, April 1, 1948	12,371,637,000	
Excess of Revenue over Expenditure for the fiscal year ended March 31, 1949	595,503,000	
Balance, March 31, 1949		11,776,134,000

Liabilities

98. These include only obligations recorded in the accounts of Canada. They do not include accounts payable for goods received or services rendered but not paid for in the fiscal year, or liabilities for interest accrued on the public debt but not yet due for payment (except in respect of war savings certificates).

99. Liabilities payable in sterling are converted at $4.03 to the pound sterling, a value fixed in accordance with the International Monetary Fund Agreement. Liabilities payable in United States currency are recorded at par of exchange.

100. Indirect or contingent liabilities, consisting of securities guaranteed and other guarantee obligations assumed by the Government of Canada, are not reflected in the Balance Sheet, but are set out in Appendix 14 to the Public Accounts.

101. *Post Office Savings Bank.*—Until 1923 a depositor, to make a withdrawal, was required to make application through his postmaster to the head office of the Bank at Ottawa, where a cheque was issued after entitlement had been verified. The system was predicated on inactive savings deposits with infrequent withdrawals. In 1924 a change was made to allow local cash withdrawals up to $25. The amount was increased to $100 in 1937. The Post Office Savings Bank now provides services which compete with those provided by banks; but post offices, at which demands for withdrawals may be presented, do not maintain depositors' ledger accounts, and there therefore exists a risk of fraudulent withdrawals. The general practice has been to charge losses to the Post Office Guarantee Fund, which is questionable because the text of section 7 of the Post Office Act, which authorizes the Fund, limits its use to make good losses as a consequence of acts of malfeasance, misfeasance or failure duly to discharge duties by an "officer, employee, clerk or servant" of the Post Office. Not all fraudulent withdrawals have been charged to the Fund, and so, as at March 31, 1949, there were 77 of such debit balances, totalling $29,007.21, originating in the period from 1943 to 1948, which should be made a charge to an administrative vote. Since these debit balances have not been made good, the liability item for the Post Office Savings Bank, in the Balance Sheet of Canada, is understated.

Active Assets

102. Revenue in arrears, and stores and equipment are not included in the statement of assets, with the exception of the stores inventories of the departments of Public Printing and Stationery and Transport.

103. Gold held in the gold purchase account is recorded at a value of $35 per ounce fine. Assets held in sterling are converted at $4.03 to the pound sterling, and those held in United States currency at par of exchange.

104. In paragraph 91 of the report for 1947-48, attention was drawn to the fact that the Balance Sheet did not reflect the exchange revaluation deficit of the Foreign Exchange Control Board amounting to $28,807,124.67, consequent upon the revaluing of assets on July 5, 1946. In the Balance Sheet for 1948-49, advances to the Foreign Exchange Control Board are classed as "other current assets", after deducting the $28,807,124.67 which is listed under "sundry suspense accounts". If the Foreign Exchange Control Act does not permit current profits of the Board being applied against this loss, then an appropriation should be sought from Parliament.

105. In last year's report (paragraph 94) it was noted that securities held in the Securities Investment Account at March 31, 1948, were carried in the Balance Sheet of Canada at amounts in excess of their market value at that date. At March 31, 1949, the account was classified under "other current assets", but bonds acquired in the course of trading activities are shown at market value. The net trading losses of $8,171,348.50 are recorded under sundry suspense accounts as depreciation on revaluation of Securities Investment Account.

106. Loans and advances to other governments increased by $77,768,393.35 during the fiscal year, the balance at March 31, 1949, being $1,923,783,302.78. A listing by governments is:

United Kingdom	$1,346,994,760.40
France	245,050,000.00
Netherlands	118,136,572.11
Belgium	64,607,534.26
China	50,460,000.00
Roumania	24,329,262.40
Norway	23,659,068.15
Czechoslovakia	16,673,706.82
Indonesia	15,452,188.21
Union of Soviet Socialist Republics	11,681,779.21
Greece	6,525,000.00
Other	213,431.22
	1,923,783,302.78

107. The indebtedness of Roumania and Greece dates from World War I, and no interest has been paid by Greece since 1930-31 nor by Roumania since 1939-40. The amounts listed for other governments represent loans and advances made during and after World War II.

108. Advances during the year under the Export Credits Insurance Act to assist foreign governments in purchasing goods and services in Canada included accrued interest of $17,164,088. Repayments of principal totalled $18,171,897. The balance outstanding at March 31, 1949, was $534,525,085.

109. Pursuant to section 3 of the War Appropriation Act No. 1, 1945, Order in Council P.C. 6490 of October 12, 1945, as amended, authorized advances to the Government of France pending the amendment of the Export Credits Insurance Act, 1944. During 1948-49, accrued interest to December 16, 1946, on these advances was capitalized, and bonds therefor, amounting to $2,402,411, were received from the Government of France.

110. Amounts totalling $482,048, recorded in the Balance Sheet as Cash in Blocked Currency, consist of credits made available to Canada for limited purposes in Denmark and Spain. The Spanish credit represents a payment on account of German reparations arising out of the disposal of German assets in Spain. The Danish credit represents a partial settlement of Canada's claims arising out of military relief supplied by Canada and issued by the Combined Military Authorities to the civilian population of Denmark following World War II.

111. Canada's claims on account of military relief extended to Northwest European and Mediterranean countries, totalling approximately $67,000,000, are not recorded in the Balance Sheet of Canada.

Reserve for Possible Losses

112. $75,000,000 was again credited during 1948-49 to the reserve for possible losses on the ultimate realization of active assets. Attention is drawn to a charge of $12,600 to the reserve. It represents a write-off of the balance of a loan of $22,600 made by the Department of Munitions and Supply to Thirty-Two Collieries Ltd., in 1943-44. The write-off followed the receipt of an opinion of the law officers, dated June 15, 1949:

> The claim of the Crown against this Company amounted to approximately $22,000. The collection of this claim by litigation, if necessary, was entrusted to this Department. An offer of $10,000 in full settlement of the claim was made and after taking into account the possibilities of success in litigation to collect the full amount, or to collect the amount of a judgment, this Department advised that the offer be accepted. You request my opinion whether on these facts, it is in order to account for this claim by removing the whole of the claim as an asset from the Public Accounts or whether the unpaid amount of the claim should still be carried in the Public Accounts as an asset.
>
> In my opinion, where a compromise of a claim by the Crown is effected by this Department during negotiations, pending or in the course of litigation, the compromise has the effect of satisfying the Crown's claim in full. The result is that when settlement has been made in accordance with the compromise the original claim has disappeared and is no longer an asset. In the present case the original claim for $22,000 no longer exists and no part of it should, therefore, be shown as an asset. It is, therefore, in order to make the appropriate accounting changes to give effect to the position where this claim has ceased to be an asset.
>
> This procedure does not conflict with the opinions previously expressed by this Department that debts owing to the Crown cannot be written off the Public Accounts without the authority of Parliament. The Department of Justice Act passed by Parliament entrusts the conduct of litigation on behalf of the Crown to the Attorney General of Canada. The authority to effect a compromise is a necessary incident of the conduct of litigation. Parliament has, therefore, authorized compromises such as that in the present case and the appropriate accounting steps should be taken.

The pertinent part of section 5 of the Department of Justice Act reads:

> 5. The Attorney General of Canada shall
>
> (*d*) have the regulation and conduct of all litigation for or against the Crown or any public department, in respect of any subject within the authority or jurisdiction of Canada.

The authority to effect a compromise may be a necessary incident of the conduct of litigation, but it is not explicitly granted by the Act, and this is the first transaction of the kind noted during annual audits.

Net Debt

113. At March 31, 1949, the Net Debt of Canada, being the excess of the recorded Liabilities over the Active Assets, was $11,776,134,000. A summary of the transactions affecting the Net Debt during the fiscal year is:

	Consolidated Deficit Account	Capital and Non-Active Assets	Net Debt
Balance, April 1, 1948	$10,773,493,000	$1,598,144,000	$12,371,637,000
Add: Expenditures, 1948-49	2,155,679,000	20,213,000	2,175,892,000
	12,929,172,000	1,618,357,000	14,547,529,000
Deduct: Revenues, 1948-49	2,768,944,000	2,451,000	2,771,395,000
Balance, March 31, 1949	10,160,228,000	1,615,906,000	11,776,134,000

114. During the fiscal year, amounts totalling $2,243,106 were transferred from Non-Active Assets (Public Works Capital—Miscellaneous) to Consolidated Deficit Account, reflecting the release of the St. Malo shops and other miscellaneous property to War Assets Corporation as surplus assets.

Agricultural Prices Support Act

115. *1947 Apple Crop.*—Payments up to May 31, 1949, by the Agricultural Prices Support Board to the Nova Scotia Apple Marketing Board, Ltd., the designated agent of the Support Board, were:

	Fresh Apples	Processed Apples
Purchases	$2,723,522.25	$2,045,756.12
Operating expenses	1,434,406.78	123,161.87
	4,157,929.03	2,168,917.99
Deduct: Proceeds of sales	2,737,665.07	469,907.73
Amount paid by Support Board	1,420,263.96	1,699,010.26

116. Order in Council P.C. 3536 of September 11, 1947, designated apples grown in the Annapolis Valley as an agricultural product, and established prices to be paid to growers. The Support Board obtained verification of purchase disbursements to member associations of the Marketing Board, but no verification was made of the ultimate payments to the growers. The cull rate, based on sales rather than on purchases, was established at 32·24 per cent, and the Support Board paid the maximum rate of $2.25 per barrel.

117. Out of a total of 676,004 units of processed fruit, 310,093 were donated to various Government agencies, to hospitals, and to the United Kingdom Government.

118. *1948 Apple Crop.*—Payments up to May 31, 1949, by the Support Board to the Nova Scotia Apple Marketing Board, Ltd., not including an administration fee of $132,000, were:

Purchases	$1,847,153.88
Operating expenses	1,005,180.72
	2,852,334.60
Deduct: Proceeds of sales	1,540,525.71
Amount paid by Support Board	1,311,808.89

These transactions were authorized by two Orders in Council, P.C. 4042 and P.C. 4043 of September 29, 1948. The second Order in Council set out a formula to be applied in calculating quantities of apples consumed in producing evaporated apples and concentrate produce. Due to the quality of the crop, the formula was inaccurate, with the result that payments were calculated on the basis of 41,097 more barrels than were actually consumed in producing processed products. Consequently, the Support Board paid $117,537.42 more than it would have, had the formula worked out as anticipated.

Distressed Canadian Nationals Outside of Canada

119. On March 6, 1946, an agreement for the Settlement of War Claims was signed at Ottawa by the United Kingdom and Canada, Article 1 providing that on payment of $150 millions to Canada,

> each of the two Governments will, with the exceptions noted below, cancel all claims against the other which arose on or after September 3, 1939, and prior to March 1, 1946, in respect of supplies, services, facilities and accommodation delivered or furnished during that period, whether such claims are known or unknown.

120. From March 1, 1946, to November 13, 1947, Canada paid the United Kingdom Government $89,604 on account of advances and assistance furnished by that Government to distressed Canadians abroad. In February, 1948, action was taken to recover this amount by relying on the above Article. Negotiations are still in progress. $37,088 of the amount consists of payments from parliamentary appropriations; the balance consists of contributed funds.

121. During the war, moneys were accepted from persons and institutions in Canada for transmission to distressed Canadian nationals abroad, or to reimburse outlays incurred by the Canadian Government (through the United Kingdom Government or the protecting power) in

arranging for subsistance or repatriation. Practice was to reimburse the Government concerned upon presentation of its claim and then refund any unexpended portion of the deposit to the donor person or institution.

122. Subsequent to the signing of the Settlement of War Claims agreement with the United Kingdom Government, the Department of Mines and Resources asked for a ruling from the Department of Justice whether the disbursements out of these deposits came within the ambit of "supplies, services, facilities and accommodation delivered or furnished". The opinion given is:

> I am of opinion that Article 1 of the Agreement referred to in your letter of the 1st instant embraces expenditures incurred by the British Government on behalf of Canadian nationals for repatriation purposes.
>
> Consequently it follows in my view, that the deposits totalling $70,000, which I understand were made by relatives and institutions in Canada on behalf of distressed Canadian nationals abroad, which deposits are presently held in a suspense account in your Branch, may be dealt with without reference to any further liability to the British Government. That is to say, the several sums may be returned to the depositors or retained if and to the extent that the Government of Canada did make any expenditure by payment to the British Government or otherwise in respect of the Canadian nationals on whose behalf the several deposits were made.

Thereupon the Department refunded approximately $70,000 without ascertaining to what extent money or the equivalent had been provided to the distressed persons.

Fisheries Prices Support Account

123. The Fisheries Prices Support Board is, by 1944 legislation, empowered to purchase and "to sell or otherwise dispose of" fisheries products. Its operations are financed by advances from Consolidated Revenue Fund, with any losses being recouped to the Account by means of parliamentary appropriations. During the year, contributions of fisheries products were made to Canadian hospitals and institutions ($297,563) and for Palestine relief ($240,693). As of March 31st, inventory holdings were $634,433, the trading loss for the year being $732. No appropriation was obtained to recoup the Account the amount of these contributions and the trading loss, therefore Schedule "B" to the Balance Sheet—showing $1,173,421 as working capital of the Board—overstates this Assets' item by $538,988.

Government Annuities Account

124. The credit balance of the Account was $429,518,235 at March 31, 1948. Premium receipts totalling $64,556,435 and interest amounting to $17,804,595 were credited to the Account during the fiscal year. Disbursements for annuities, commuted value payments, and return of premiums with or without interest amounted to $21,550,075.

125. The present value of annuities in force was $501,737,659 at March 31, 1949, therefore $11,408,468 was transferred from Consolidated Revenue Fund to maintain the reserve. Order in Council P.C. 1713 of April 16, 1948, directed that, effective from April 19, 1948, tables of mortality, used to compute the purchase price of new annuities, were to be applied by taking the age of the annuitant at three years less than actual age (instead of one year as before), and that the rate of interest in new contracts be reduced from 4 to 3 per cent compounded yearly. Approximately $10,240,000 of the transfer to reserve represents the difference between amounts available for annuities sold at rates in effect prior to April 19, 1948, and amounts required on the basis of current rates. The balance of approximately $1,160,000 represents an interest deficiency which had accumulated in the Account due to the method of calculating interest. A revision of the method is under consideration.

126. Vote 753 of Appropriation Act No. 5, 1947, reads:

> To authorize payment after as well as before the end of the current fiscal year out of the Government Annuities Fund in discharge of obligations under annuity contracts issued prior to the first day of January 1947, and purporting to have been so issued or amended under the Government Annuities Act and ratified by the Governor in Council—$1.00

During 1948-49 the Governor in Council approved additional payments under this authority, totalling $9,868 per annum in annuities and $13,088 covering the return of purchase moneys and interest. 29 contracts were involved.

Permanent Services Pension Account

127. At March 31st the state of this Account, established under the authority of Part V of the Militia Pension Act, was:

Contributions from Service Personnel		$14,418,104 09
Interest earned		792,285 63
Government contribution		14,708,802 58
		29,919,192 30
Less: Payments on account of pensions, retiring allowances, gratuities and withdrawals		1,125,136 06
Balance at credit		28,794,056 24

128. The administrative records may not be regarded as being in satisfactory form to provide for efficient administration of the Fund.

R.C.M.P. Dependents' Pension Fund

129. Section 86 of the Royal Canadian Mounted Police Act, c. 40, Statutes 1934, requires the Dependents' Pension Fund to be annually examined by the Auditor General. Interest at the rate of 4 per cent per annum, as directed by the statute, is credited to the account. A summary of the transactions for the year ended March 31, 1949, is:

Balance at credit, April 1, 1948		$ 651,639 62
Receipts—		
Contributions	$ 176,769 82	
Interest credited by Department of Finance	28,105 03	
Penalty interest from contributors	122 41	204,997 26
		856,636 88
Disbursements—		
Withdrawals of contributions	19,129 72	
Pension to dependents	2,881 30	
Lump sum benefits to dependents	797 93	22,808 95
Balance at credit, March 31, 1949		833,827 93

MISCELLANEOUS AUDITS

Canadian Arsenals Limited

130. Parliament has authorized a working capital fund to a maximum of $5,000,000. As of March 31, 1949, the balance in hand was $2,536,379.

131. The Company receives annual advances from appropriations to cover its net operating expenses, because the nature of its operations is such that it is not self-supporting. The Company held at the year-end, in stand-by condition, fixed assets having an original cost value of $90,571,113. Almost all of these assets represent transfers from the Department of Reconstruction and Supply. Since the Company's duty is primarily to maintain arsenal buildings and equipment, it would be appropriate to include the values among the assets appearing on its balance sheet, at suitably depreciated values, but they appear only as the subject of a footnote (at original cost) on the balance sheet.

132. The Company has in its custody stocks of surplus stores and munitions. An inventory of these has not yet been completed, therefore they are not recorded in the accounts, nor do they appear among the assets shown on the balance sheet as at March 31, 1949. The danger inherent in failure to maintain proper accounting control records, in such cases, is illustrated by the situation created by a sale of surplus stores. The $823,836 proceeds, instead of being included in the sales total, appear on the balance sheet as a liability under "Advance Payments by Customers". By failing to record the transactions as sales, the Company retains the proceeds to finance the manufacture of replacements.

133. The balance sheet item, Advance Payments by Customers, $7,259,234, includes $7,256,234 for amounts received in respect of munitions ordered by Canadian Commercial Corporation. The orders were filled in part by delivery of materials borrowed for the purpose from Department of National Defence stores to the amount of $6,432,398, and in part from surplus stores in the custody of the Company in the amount of $823,836. Not all the orders were approved by the Governor in Council, but of the total sum involved, $6,071,387 was shipped under approval of P.C. 2041 of May 2, 1949.

134. Order in Council P.C. 138/400 of January 28, 1949, authorized the Company to establish a pension fund and to support the fund by contributions "in an amount not exceeding 6 per cent of the participating payroll". In the year, the Company contributed $382,020 from funds provided for 1948-49, in respect of all service to March 31, 1949, of employees who were either eligible, or likely to become eligible to participate in the plan. Comparatively few employees were, in fact, eligible as at March 31, 1949, due to lack of required service with the Company, and two or three years may pass before the majority qualify. As only the amount contributable in respect of persons actually eligible under the plan is a proper charge to the 1948-49 appropriations, attention is drawn to the matter.

Canadian Broadcasting Corporation

135. Not reflected in the balance sheet is a contingent liability of the Corporation estimated to amount to $532,000. Under the pension plan arrangement with its employees, the Corporation assumes the full cost of benefits to be paid in respect of employees' services prior to April 1, 1943. $532,000 is the total of 14 annual instalments to be contributed to meet the anticipated cost of these benefits.

Canadian Commercial Corporation

136. Section 4(1) of the Canadian Commercial Corporation Act states that the Corporation is established for the following purposes:

(a) to assist in the development of trade between Canada and other nations, and
(b) to assist persons in Canada
  (i) to obtain goods and commodities from outside Canada; and
  (ii) to dispose of goods and commodities that are available for export from Canada.

and section 17 is:

> The Corporation may, as directed by the Minister, exercise and perform on behalf of the Minister, the power, duty and function vested in the Minister to buy or otherwise acquire and manufacture or otherwise produce munitions of war or supplies for, and to construct or carry out projects required by, the Department of National Defence.

137. By ministerial direction, the Corporation made substantial expenditures out of its working capital in connection with completing a shipbuilding programme undertaken between a Quebec shipyard and Ming Sung Industrial Company Limited, and at the year-end $972,880 was recorded as recoverable from the Department of Trade and Commerce. Further, during its financial year the Corporation purchased and stored in its own name strategic materials at a cost of $2,811,858. All moneys placed to the credit of the Corporation are, by section 8(3) of the Act, to be administered exclusively in furtherance of the purposes for which the Corporation is constituted. Attention is therefore drawn to the application made of the Corporation's moneys.

Commodity Prices Stabilization Corporation Ltd.

138. The audit report to the shareholders contains the following observations:

> Subsidies paid by the Corporation were subject in some cases to adjustment under the provisions of Limitation on Subsidies undertakings and contracts, and in the case of commodities exported, to refund under the Repayment of Subsidy Order. Subsidy payments, as shown in Schedule "C", have been reduced or adjusted in respect of such recoveries effected during the fiscal year. Subsidies paid are also subject, in most instances, to investigation and adjustment by officers of the Corporation after payment. Therefore, payments now recorded should not be regarded as final.
>
> Subsidy payments to be recovered, as determined after investigation and adjustment, are included in accounts receivable. Following an opinion of the Deputy Minister of Justice dated February 12, 1947, the practice of the Corporation has been to provide a reserve for those accounts which have proven to be uncollectable. For some accounts not so provided for, confirmations were not received from the debtors; for others, liability was disputed or denied. Although, in many of those cases, legal proceedings have been or are being taken, it cannot be assumed that the full amount will invariably be collected.
>
> Subsidy claims in process, but not approved at March 31, 1949, have not been considered as liabilities of the fiscal year ended that date.
>
> The Corporation's inventory of commodities at March 31, 1949, consisted of stocks of whale and seal oil acquired during the period under review at a cost of $1,096,934.26. As current market prices of these oils are less than recorded cost, substantial losses on disposal will probably result.
>
> The Corporation has an indeterminate contingent liability arising out of the assurance of subsidy protection provided in agreements regarding the reconstitution of low-cost inventories of cordage fibre during the three year period commencing October 1, 1946, in accordance with a Minute of the Wartime Prices and Trade Board, dated September 4, 1947.

In addition to direct subsidies, some importers were subsidized indirectly by means of partial or complete relief from the payment of import duties and taxes on certain commodities under the authority of orders in council.

Eldorado Mining and Refining (1944) Limited

139. The fiscal year of this Company is the calendar year. After deducting accumulated depreciation of $2,038,608, the net book value of the fixed assets was $1,285,593, as at December 31, 1948. Included are the values of buildings and equipment located at the mine site on Great Bear Lake and at the refinery in Port Hope, Ontario. The Company is carrying out a broad programme of prospecting and geological surveys in the Canadian Northwest. Exploration expenses during 1948 were $468,700. The Company owns, as a subsidiary, the Northern Transportation Company Limited.

140. The Company also owns a controlling interest in the capital stock of El Bonanza Mining Corporation Limited (an inactive concern). These shares were acquired by Eldorado prior to its shares being expropriated. Its accounts are subject to examination by the Auditor General, but due to the state of the books and records an audit has not been possible. As the Corporation is not in active operation, consideration is being given to winding it up.

National Harbours Board

141. The National Harbours Board Act directs that the harbours' fiscal year be the calendar year. Harbour transactions as recorded in the Public Accounts relate to the fiscal year of the Government.

142. The revenues total $13,786,762, which includes $94,962 from the City of Montreal and a like sum from the Province of Quebec towards the deficit of the Jacques Cartier Bridge, although neither the City nor the Province has made payments for several years. The total amount collectively due now by them is $1,372,269. At the present time the agreement with the City is the subject of litigation.

143. Expenditures amounted to $15,829,115, a general classification being: operating expenses, $7,608,578; interest on debentures held by the public, $991,216; interest on Government loans, $4,494,846; addition to reserve for replacements and depreciation, $1,922,470, and miscellaneous charges, $812,006.

144. The expenses of head office, Ottawa, amounted to $180,827 and were pro-rated among the various harbours, elevators and bridges.

145. By Order in Council P.C. 188 of January 16, 1947, the interest rate on loans from the Government was reduced to 2¾ per cent as from February 1, 1947. A comparison of the interest charged to the National Ports with payments made to the Receiver General is:

	1947		1948	
	Charged	Paid	Charged	Paid
Halifax	$ 352,186	$ 300,000	$ 343,711	$ 100,000
Saint John	486,606	400,000	476,519	
Chicoutimi	107,935		104,808	
Quebec	781,022		765,131	
Three Rivers	112,008	125,000	109,579	125,000
Montreal	1,694,320	1,200,000	1,655,717	1,300,000
Vancouver	699,733	800,000	683,390	1,000,000
	4,233,810	2,825,000	4,138,855	2,525,000

146. The National Harbours Board Act empowers the Board to charge to operations annual provisions for replacement reserves in lieu of depreciation charges, and to set up corresponding replacement funds as and when money becomes available. Replacement reserves made in the year, together with accumulated totals of the reserves and the related funds (cash and securities) as of December 31, 1948, were:

	Reserved in 1948	Total Reserves as at Dec. 31, 1948	Total in Funds as at Dec. 31, 1948
Halifax	$200,000	$2,939,000	$2,939,000
Saint John	200,000	3,060,000	3,060,000
Chicoutimi	30,000	382,000	134,000
Quebec	200,000	2,659,000	657,000
Three Rivers	70,000	1,168,000	1,168,000
Montreal	806,315	9,436,000	9,437,000
Vancouver	250,000	6,519,000	6,519,000

Northern Transportation Company (1947) Limited

147. Originally operations were under an Alberta charter. The Company now has a charter issued under the Dominion Companies Act. The fiscal year is the calendar year. The Company is a wholly-owned subsidiary of Eldorado Mining and Refining (1944) Limited. Freight earnings amounted to $2,530,399 and net profit was $1,024,136. The net book value of boats, barges and other fixed assets, as at December 31, 1948, was $2,420,250, an increase over the previous year of $542,634.

Northwest Territories Power Commission

148. Works for the generating of electric power in the Northwest Territories were undertaken after the war, and the Northwest Territories Power Commission Act, c. 64, Statutes 1948, directs that the Snare River Storage and Power Project be under the management, charge and direction of the Power Commission created by the statute, and

> all rights and obligations acquired or incurred by His Majesty with respect to that project or the supply of power therefrom shall be deemed to have been acquired or incurred by the Commission under this Act.

In accordance with the provisions of section 20, the indebtedness of the Commission was established as $4,615,000 as of March 31, 1949, which is repayable by the Commission, with interest at 3½ per cent, over a term of twenty years in annual instalments of $313,796, beginning March 31, 1950.

149. Attention is drawn to the fact that although section 3 states:

> (2) The Commission shall consist of one member to be appointed by the Governor in Council to be chairman and not more than two additional members to be appointed by the Governor in Council.

the only appointment made, as of March 31, 1949, was that of chairman.

Polymer Corporation Limited

150. Production was maintained at a high level throughout most of the year, and exports of synthetic rubber were substantially greater than in the previous year. Gross sales revenue for the year amounted to $21,563,526, as compared with $17,267,250 for the previous year. After providing $2,241,778 for depreciation and obsolescence of plant and equipment, net profit amounted to $403,542, as compared with $25,623 in the previous year. The accumulated surplus is now $4,286,638, including $250,000 reserved against possible losses arising from reductions in values of prime materials and product inventories.

151. Although the Company has discontinued its trading operations in natural rubber, the balance sheet contains a provision of $1,250,000 against claims arising from wartime natural rubber transactions in the Far East. Negotiations for settlement are in process, and liquidation of a number of claims is expected during the coming year.

War Assets Corporation

152. Gross sales during the year amounted to $30,493,183, as compared with $73,204,382 in the previous year. The related direct charges for warehousing, reconditioning, etc., were $2,352,922, as compared with $12,532,103 in the preceding year. Administrative expenses of the Corporation were $1,994,903, a reduction of almost $5,000,000.

153. As in previous years, the audit certificate to the balance sheet as at March 31, 1949, was qualified as follows:

> The procedures and practices of the Corporation were not of such nature as to permit establishing by examination of records maintained that all assets received for disposal had been fully accounted for.

This qualification takes its origin in (*a*) some of the older and larger stores' surpluses being placed in warehouse without proper documentation, and (*b*) continuity of record being lost, in many cases, through changes in methods of classifying and recording stores.

154. During the year, all warehoused surpluses were disposed of and warehouses closed. Deliveries of assets since declared surplus are made direct from the locations concerned.

War Supplies Limited

155. This wartime company contracted with departments and agencies of the United States Government for the supply of munitions and supplies manufactured in Canada. During the year its assets were fully liquidated and all of its liabilities discharged. Measures are being taken to surrender the Company's charter.

Wartime Housing Limited

156. This company was incorporated in April 1941, under the authority of the Department of Munitions and Supply Act. Its function was that of constructing and operating housing projects in various parts of Canada. Order in Council P.C. 396 of February 3, 1947, authorized the transfer of management and control of all completed housing units, as from January 1, 1947, to Central Mortgage and Housing Corporation. Subsequent to that date, the function of Wartime Housing Limited was that of constructing. Effective April 1, 1948, the company ceased operations, and under authority of section 33 of the National Housing Act 1944, as amended, its assets and liabilities were transferred to Central Mortgage and Housing Corporation.

Yukon Territorial Government

157. Beginning with the fiscal year 1948-49, a new accounting practice was adopted in order to permit the annual presentation of a balance sheet. Allied therewith is a change from "cash" to "accrual" accounting. For this reason, past practice of reporting transactions by means of a comparison of the outcome of two financial periods is not followed this year.

158. An agreement was signed on September 14, 1948, with the Government of Canada whereby the Territorial Government agreed to vacate personal income and succession duty tax fields.

159. A provision of the agreement is that whenever net profits from the sale of alcoholic beverages exceed $185,000, the excess is to be set aside and applied to promote the development of the natural resources of the Territory by the providing of roads, bridges and other public works. In 1948-49 the excess was $217,687.

160. The recorded Territorial Government deficit for the year was $149,759.95; the net profit on Liquor Account was $434,173.84.

161. In summary form, the financial transactions were:

GENERAL ACCOUNT

REVENUE AND EXPENDITURE

APRIL 1, 1948, TO MARCH 31, 1949

Revenue—		
Taxes		$112,991.15
Privileges, licences, permits, etc.		63,334.41
Transfers from Liquor Account—		
for general purposes		185,000.00
for roads, bridges and public works		75,000.00
Grant from Government of Canada		199,470.81
		635,796.37
Expenditure—		
Administration	$493,740.99	
Roads, bridges and public works	211,005.77	
Buildings and furnishings	17,354.84	
Machinery and equipment	63,454.72	785,556.32
Deficit for the year		149,759.95

BALANCE SHEET

MARCH 31, 1949

Assets		
Current—		
Cash	$ 242 25	
Advances	100 00	
Accounts receivable	36,627 16	
Due from Liquor Account	316,108 27	
Equipment, stores and materials	30,999 65	$ 384,077 33
Capital—		
Public buildings	381,385 93	
Road equipment	166,045 27	547,431 20
Trust Fund—		
Cash		28,946 18
		960,454 71

Liabilities		
Accounts payable	278 33	
Bank overdraft	62,124 31	
Prepaid revenue	1,186 00	63,588 64
Operating surplus—		
Balance, April 1, 1948	123,140 72	
Adjustment to bring stores inventory into account	30,999 65	
Liquor Account surplus, March 31, 1948	316,108 27	
	470,248 64	
Less: Deficit, year ended March 31, 1949	149,759 95	320,488 69
Capital surplus		547,431 20
Trust Account—		
Employees' Superannuation Fund		28,946 18
		960,454 71

LIQUOR ACCOUNT

PROFIT AND LOSS STATEMENT

APRIL 1, 1948, TO MARCH 31, 1949

Liquor sales		$1,168,561 00
Deduct: Cost of goods sold	$ 670,623 84	
Selling expenses, including breakages	66,875 01	737,498 85
		431,062 15
Add: Sale of permits		2,884 00
Miscellaneous revenue		227 69
Net profit for year		434,173 84

BALANCE SHEET

MARCH 31, 1949

Assets			
Cash			$ 268,500 44
Merchandise			261,925 79
			530,426 23
Liabilities			
Accounts Payable—			
Territorial Government		$ 316,108 27	
Miscellaneous		71,629 98	387,738 25
Surplus—			
Profit, year ended March 31, 1949		434,173 84	
Less, transferred to Territorial Government—			
cash for general purposes	$ 185,000 00		
cash for roads, bridges and public works	75,000 00		
expended on public buildings	31,485 86	291,485 86	142,687 98
			530,426 23

The audit was facilitated in every way by departmental officers, staffs of the various corporate bodies, and by accounting officers, for all of which I record appreciation.

WATSON SELLAR,
Auditor General.

August, 1949.

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